

CHAPTER 809

(Senate Bill 235)

AN ACT concerning

Agricultural Use Assessment - Subdivided Land

FOR the purpose of removing a certain condition relating to disqualification of subdivided land for an agricultural use assessment; and generally relating to agricultural use assessments for subdivided land.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes  
Section 19(b)(2)(A)(iii)  
Annotated Code of Maryland  
(1980 Replacement Volume)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland be repealed, amended, or enacted to read as follows:

Article 81 - Revenue and Taxes

19.

(b) (2) (A) The following lands are not subject to the provisions of paragraph (1):

(iii) Land subdivided into lots or parcels after July 1, 1972, does not qualify under paragraph (1), from and after the first day of the taxable year in which the subdivision occurs; provided, however, that, except for the dwelling house and homesite which shall be assessed at fair market value, no parcel of 20 acres or more [conveyed to another party] shall be disqualified solely as a result of that [conveyance] SUBDIVISION. For the purposes of this section "homesite" is defined as that area of land reasonably related to the dwelling. The following subdivided land is not disqualified under the provisions of this subparagraph (iii):

(a) Land subdivided by means of a recorded plat filed for record prior to July 1, 1972;

(b) Land subdivided in order to convey a single lot or parcel to a member of the owner's immediate family for that member's residence;

(c) Land subdivided in order to dedicate or convey one or more lots or parcels for public school or park purposes;