(1) Land transferred for the residential use of the owners or the immediate family of the owners of the land. The amount of land not subject to the tax under this paragraph may not be greater than the applicable residential minimum zoning size in effect at the time of transfer.

(2) Land which would be eligible for the agricultural use assessment under the provisions of Section 19(b) of this article, on application for that use by the grantee, if a declaration of intent to farm is filed with the Department by the grantee prior to transfer. The declaration of intent shall specify that the land will remain in agricultural use for at least 5 full consecutive taxable years. Failure to comply with the requirements set forth in the declaration of intent will result in the land being subject to the full rate of tax imposed by this section, without reduction in the rate as provided for in subsection (b) of this section, on the sale or transfer of the land. However, the rate reduction provisions of subsection (b) of this section will apply to the land if real property taxes have been paid on the basis of a nonagricultural use assessment for 5 full consecutive taxable years from the time when the requirements set forth in the declaration of intent were violated. In that event, the rate shall be reduced by one percentage point for each full consecutive taxable year that real property taxes continue to be paid on the basis of a nonagricultural use assessment, beginning with the sixth year.

(3) LAND OR INTERESTS IN LAND TRANSFERRED TO THE STATE OF MARYLAND FOR--USE--OF--THE-DEPARTMENT-OF-NATURAL RESOURCES.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1982.

Approved May 20, 1982.

CHAPTER 348

(House Bill 402)

AN ACT concerning

Mental Health - Services to Discharged Patients

FOR the purpose of providing community health services, vocational rehabilitation and occupational placement, case management and housing services to certain newly released patients from State mental health facilities