

As expressly stated in Sections 19(b) and 19(f), the General Assembly intended the special and lower assessments provided in those independent provisions to accomplish quite different yet equally important land use strategies against urban sprawl.

In the instance of the agricultural use assessment, its purpose was to prevent forced farmland conversion and to preserve existing farms. On the other hand, in the case of the planned development special assessment, the General Assembly obviously intended the special assessment to serve as an incentive to landowners to forego quick profits and to encourage them to engage in orderly and staged development.

The differences between these two special assessment programs can also be seen in the nature of the penalty or "discouragement" taxes previously added to both programs. For example, in 1969 the General Assembly enacted Senate Bill 139 which not only imposed a recapture type tax on the conversion of land receiving the agricultural use assessment but also added provisions that allowed planned development lands a lower assessment. This same bill provided for a penalty tax when the planned development lands failed to continue to meet the special zoning criteria. Through enactment of these provisions in same bill, the General Assembly clearly indicated its intent that when the objectives of the two special assessment programs were no longer met, there should be some sort of penalty tax. Although the original deferred tax imposed on the conversion of agricultural land as changed over the years to first the development tax and now the Agricultural Transfer Tax, the concept of the tax, as a disincentive to the conversion of agricultural land and a penalty when that land is converted to another use, has remained intact.

The application of the Agricultural Transfer Tax to land receiving the planned development special assessment, as provided for in Senate Bill 778, will also serve as a disincentive to the development of the land and additionally as a penalty if the land is developed. It is this application that gives me serious concern. Clearly, imposition of this tax would serve to counteract the very incentive intended by the General Assembly in enactment of the planned development special assessment.

As a consequence, the benefit to the landowner in the form of a special assessment would be negated if the Agricultural Transfer Tax were imposed even though planned, orderly and staged development was being accomplished in accordance with all applicable criteria. I find it unfair to impose a form of a penalty tax upon a landowner who has not violated either the letter or the spirit of a law that is designed for the mutual benefit of the landowner and the general public. At the same time, it is incongruous to, in effect, reject a land use strategy which has served the State of Maryland so well. The jobs and taxes generated by these communities, not to mention the social