

BY adding to

Article - Tax - Property

Section 8-209(i)

Annotated Code of Maryland

(2001 Replacement Volume and 2005 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

**Article - Tax - Property**

8-209.

(g) (7) The gross income requirement of paragraph (2) of this subsection does not apply[:

(i) if the owner is at least 70 years of age and applies for waiver of the gross income requirement as to land that was assessed on July 1, 1984, on the basis of farm or agricultural use under the law or regulations of the Department that were in effect on or before that date;

(ii) if the owner becomes disabled and is unable to continue the farm or agricultural use of the land and applies for waiver of the gross income requirement as to land that is assessed on the basis of farm or agricultural use; or

(iii)] if the land is actively used as a family farm unit.

(I) (1) (I) IN THIS SUBSECTION THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED.

(II) "SURVIVING SPOUSE" MEANS THE SURVIVING SPOUSE OF THE PROPERTY OWNER WHO APPLIED FOR THE WAIVER UNDER THIS SUBSECTION IF THE SURVIVING SPOUSE HAS NOT REMARRIED AND HAD A LEGAL INTEREST IN THE PROPERTY AT THE TIME OF THE APPLICATION FOR THE WAIVER.

(III) "3-YEAR CYCLE" HAS THE MEANING STATED IN § 8-103 OF THIS TITLE.

(2) THE DIRECTOR MAY GRANT A WAIVER FROM THE REQUIREMENTS OF SUBSECTION (E) OR (G) OF THIS SECTION IF:

(I) THE PROPERTY OWNER IS AT LEAST 70 YEARS OF AGE;

(II) THE PROPERTY OWNER APPLIES TO THE DEPARTMENT FOR A WAIVER OF THE REQUIREMENTS OF EITHER SUBSECTION (E) OR (G) OF THIS SECTION;

(III) THE LAND HAS NOT CHANGED OWNERSHIP DURING THE TWO PREVIOUS 3-YEAR CYCLES; AND

(IV) THE LAND HAS BEEN ASSESSED FOR AT LEAST THE TWO PREVIOUS 3-YEAR CYCLES ON THE BASIS OF FARM OR AGRICULTURAL USE UNDER