

receive the agricultural use assessment; providing certain additional exemptions from the agricultural transfer tax; and generally relating to agricultural use assessment and the agricultural transfer tax.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes
Section 19(b) and 278F(f)
Annotated Code of Maryland
(1980 Replacement Volume and 1983 Supplement)

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

Article 81 - Revenue and Taxes

19.

(b) (1) (I) Lands which are actively devoted to farm or agricultural use shall be assessed on the basis of such use, and shall not be assessed as if subdivided, it being the intent of the General Assembly that the assessment of farmland shall be maintained at levels compatible with the continued use of such land for farming and shall not be adversely affected by neighboring land uses of a more intensive nature. . The General Assembly hereby declares it to be in the general public interest that farming be fostered and encouraged in order to maintain a readily available source of food and dairy products close to the metropolitan areas of the State, to encourage the preservation of open space as an amenity necessary to human welfare and happiness, and to prevent the forced conversion of such open space to more intensive uses as a result of economic pressures caused by the assessment of land at a rate or level incompatible with the practical use of such land for farming. The State Department of Assessments and Taxation shall establish criteria for the purpose of determining whether lands which appear to be actively devoted to farm or agricultural use are in fact bona fide farms and qualify for assessment under this subsection AND FOR THE PURPOSE OF ADMINISTERING THE PROVISIONS OF THIS SUBSECTION. Such criteria shall be promulgated in rules and regulations which shall include, but shall not be limited to, the following:

[(i)] 1. Zoning applicable to the land.

[(ii)] 2. Present and past use of the land including land under the soil bank provisions of the Agricultural Stabilization Act of the United States government.

[(iii)] 3. Productivity of the land including timberlands and lands used for reforestation.

4. GROSS INCOME DERIVED FROM THE AGRICULTURAL ACTIVITY.