

Sincerely,
Harry Hughes
Governor

House Bill No. 1626

AN ACT concerning

Agricultural Use Assessment and Taxation

FOR the purpose of providing additional criteria for determining whether lands that appear to be actively devoted to farm or agricultural use are in fact bona fide farms; providing for a certain certification by the property owner; defining certain terms; requiring the Director of the Department of Assessments and Taxation to waive a certain requirement upon certain findings; providing that the Department of Assessments and Taxation may require the owner to make a certain application if the land is less than a certain acreage; providing that in determining whether land is in fact bona fide farmland, the Director of the Department of Assessments and Taxation shall consult with certain officials; providing certain exceptions to a requirement used in determining whether land is in fact bona fide farmland; providing that certain land is not eligible to 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