

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes  
 Section 14(a)(2)  
 Annotated Code of Maryland  
 (1980 Replacement Volume and 1983 Supplement)

BY repealing

Article 81 - Revenue and Taxes  
 Section 14A  
 Annotated Code of Maryland  
 (1980 Replacement Volume and 1983 Supplement)

BY repealing

Article - Natural Resources  
 Section 6-207  
 Annotated Code of Maryland  
 (1983 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

14.

(a) Real and personal property shall be separately classified and subclassified for assessment purposes as provided in this article.

(2) The following shall be separately subclassified for purposes of real property assessment:

(i) Lands actively devoted to farm or agricultural use.

(ii) Woodland.

(iii) Country clubs subject to agreements with the State Department of Assessments and Taxation.

(iv) Planned development lands.

[(v) Homesteads.]

[(vi)] (V) All other real property directed in this article to be assessed.