

As to other provisions that relate to assessment records, see Title 2, Subtitle 2 of this article.

Defined terms: "Assessment" § 1-101
 "Department" § 1-101 "Property" § 1-101
 "Real property" § 1-101 "Supervisor" § 1-101
 "Value" § 1-101

8-207. RESERVED.

8-208. RESERVED.

PART II. USE ASSESSMENTS.

8-209. ASSESSING OF FARM OR AGRICULTURAL USE LAND.

(A) PUBLIC INTEREST.

THE GENERAL ASSEMBLY DECLARES THAT IT IS IN THE GENERAL PUBLIC INTEREST OF THE STATE TO FOSTER AND ENCOURAGE FARMING ACTIVITIES TO:

(1) MAINTAIN A READILY AVAILABLE SOURCE OF FOOD AND DAIRY PRODUCTS CLOSE TO THE METROPOLITAN AREAS OF THE STATE;

(2) ENCOURAGE THE PRESERVATION OF OPEN SPACE AS AN AMENITY NECESSARY FOR HUMAN WELFARE AND HAPPINESS; AND

(3) PREVENT THE FORCED CONVERSION OF OPEN SPACE LAND TO MORE INTENSIVE USES BECAUSE OF THE ECONOMIC PRESSURES CAUSED BY THE ASSESSMENT OF THE LAND AT RATES OR LEVELS INCOMPATIBLE WITH ITS PRACTICAL USE FOR FARMING.

(B) LEGISLATIVE INTENT.

IT IS THE INTENTION OF THE GENERAL ASSEMBLY THAT THE ASSESSMENT OF FARMLAND:

(1) BE MAINTAINED AT LEVELS COMPATIBLE WITH THE CONTINUED USE OF THE LAND FOR FARMING; AND

(2) NOT BE AFFECTED ADVERSELY BY NEIGHBORING LAND USES OF A MORE INTENSIVE NATURE.

(C) HOW VALUED.

LAND THAT IS ACTIVELY USED FOR FARM OR AGRICULTURAL USE SHALL BE VALUED ON THE BASIS OF THAT USE AND MAY NOT BE ASSESSED VALUED AS IF SUBDIVIDED.

(D) HOW ASSESSED.

LAND THAT IS VALUED UNDER SUBSECTION (C) OF THIS SECTION SHALL BE ASSESSED ON THE BASIS OF 50% OF ITS USE VALUE.