

method of payment. The term "employee" also includes "additional employees" of the Maryland Racing Commission as that term is defined in § 5(a) of Article 78B of the Code. However, eligibility for membership of these "additional employees" shall be determined by the board of trustees. The term "employee" does not include a person who is employed pursuant to a federal Comprehensive Employment and Training Act (CETA) public service employment program.

Article 81 - Revenue and Taxes

12H-1.

(a) Notwithstanding the provisions of [§ 8(e) of this article] §§ 6-102, 7-211, AND 7-401 OF THE TAX - PROPERTY ARTICLE, for all private development that is not related to aviation on state-owned land at Baltimore-Washington International Airport in Anne Arundel County, the State shall reimburse Anne Arundel County on a yearly basis a sum of money agreed upon by the Secretary of the Maryland Department of Transportation and the Anne Arundel County Executive that is up to but not greater than an amount equal to the appropriate local property taxes that the private development would have paid to Anne Arundel County if the private development was not constructed on state-owned land. To fund the payments under this section, the State shall charge a special user fee to the private developments at BWI Airport that are affected by this section.

154.

(a) For purposes of determining the tax imposed by this subtitle, on election of a personal representative of an estate, surviving joint tenant, or other person responsible for payment of the tax, real property shall be valued as follows:

(1) Real property that qualified, under [§ 19(b) or (d) of this article] §§ 8-209 OR 8-211 OF THE TAX - PROPERTY ARTICLE, as farmland or woodland for 5 years before the death of the decedent shall be valued at its most recent real property assessment plus any inflation allowance; and

(2) Real property that qualifies as national register property through its listing in the National Register of Historic Places, whether as a separate property or as a part of a listed district, shall be valued on the basis of its actual use at the time of the death of the decedent.

(c) The difference in tax as determined pursuant to subsection (b) of this section shall become due if a disqualifying event occurs within 15 years after the date of death of the decedent. For property that qualified for the election as farmland or woodland, a disqualifying event is any change that would cause the property to cease to qualify for farmland or woodland assessment under [§ 19(b) or (d) of this article] §§ 8-209 OR 8-211 OF THE TAX - PROPERTY ARTICLE. The