

(C) PROPERTY TAX PAYABLE.

EXCEPT AS PROVIDED BY § 8-224 OF THIS SUBTITLE, PROPERTY TAX DUE ON PLANNED DEVELOPMENT LAND SHALL BE BASED ON THE ASSESSMENT OF THE LAND UNDER THIS SECTION AND NOT ON A GREATER ASSESSMENT DETERMINED UNDER § 8-223 OF THIS SUBTITLE.

REVISOR'S NOTE: Subsections (a) and (b) of this section are new language derived without substantive change from former Art. 81, § 19(f)(3).

Subsection (c) of this section is new language added to clarify the basis for property tax on planned development land. For a similar provision, see § 8-213(c) of this subtitle, which relates to country club land.

In subsection (b) of this section, the term "farm" is added to modify "land", for clarity and to conform to the terminology used elsewhere in this subtitle.

Also in subsection (b) of this section, the former phrase "whether in fact it would or would not qualify for such agricultural use assessment" is deleted as superfluous.

Defined terms: "Assess" § 1-101
"Assessment" § 1-101 "Property tax" § 1-101
"Supervisor" § 1-101

8-223. SAME -- SPECIALLY ASSESSED.

(A) GREATER VALUE.

IF LAND ASSESSED UNDER § 8-222 OF THIS SUBTITLE HAS A GREATER VALUE THAN ITS VALUE AS PLANNED DEVELOPMENT LAND, THE LAND SHALL BE ASSESSED ON THE BASIS OF BOTH THE GREATER VALUE AND THE ASSESSMENT UNDER § 8-222 OF THIS SUBTITLE. WHEN LAND IS ASSESSED UNDER THIS SECTION ON THE GREATER VALUE, BOTH ASSESSMENTS SHALL BE RECORDED IN THE ASSESSMENT RECORDS.

(B) APPEALS.

ANY ASSESSMENT MADE UNDER THIS SECTION OR § 8-222 OF THIS SUBTITLE IS SUBJECT TO THE NOTICE AND APPEAL PROCEDURES OF THIS ARTICLE FOR REAL PROPERTY.

REVISOR'S NOTE: This section is new language derived without substantive change from the first and third sentences of former Art. 81, § 19(f)(4).

In subsection (a) of this section, the phrase "value as planned development land" is substituted for the former reference to "said special assessment", for clarity.