

Also in subsection (a) of this section, the reference to both "assessments" being recorded is substituted for the former reference to both "valuations" shall be recorded, for clarity.

In subsection (b) of this section, the phrase "[a]ny assessment made under this section or § 8-222 of this subtitle" is substituted for the former reference to "[b]oth such assessments", for clarity.

Also in subsection (b) of this section, the reference to the procedures "of this article for real property" is substituted for the former reference to procedures for "real estate assessments", for clarity.

The second sentence of former Art. 81, § 19(f)(4), which provided a cross-reference to what now appears as § 8-222(b) of this subtitle, is deleted as superfluous.

Defined terms: "Assess" § 1-101  
 "Assessment" § 1-101 "Real property" § 1-101  
 "Value" § 1-101

#### 8-224. SAME -- REASSESSING AND DEFERRED TAXES.

##### (A) SUBDIVISION OR CONSTRUCTION.

(1) IF A PART OF ANY LAND THAT MEETS THE REQUIREMENTS OF § 8-221 OF THIS SUBTITLE IS SUBDIVIDED BY A RECORDED PLAT OR IS IMPROVED BY THE CONSTRUCTION OF PERMANENT BUILDINGS, THE ASSESSMENT OF THAT PART UNDER § 8-222 OF THIS SUBTITLE SHALL BE TERMINATED, AND THE PART SHALL BE ASSESSED AS PROVIDED UNDER § 8-205 OF THIS SUBTITLE.

(2) THE REMAINING PART OF THE LAND DESCRIBED UNDER PARAGRAPH (1) OF THIS SUBSECTION MAY CONTINUE TO BE ASSESSED UNDER § 8-222 OF THIS SUBTITLE IF THE REMAINDER MEETS ALL OF THE REQUIREMENTS OF § 8-221 OF THIS SUBTITLE OTHER THAN THE 500-ACRE REQUIREMENT.

##### (B) REZONING AND DEFERRED TAXES.

(1) IF A PART OF ANY LAND THAT MEETS THE REQUIREMENTS OF § 8-221 OF THIS SUBTITLE IS REZONED AT THE REQUEST OF THE OWNER TO A ZONING CLASSIFICATION THAT DOES NOT MEET THE REQUIREMENTS OF § 8-221 OF THIS SUBTITLE, THE ASSESSMENT OF THAT PART UNDER § 8-222 OF THIS SUBTITLE SHALL BE TERMINATED AND THE PART SHALL BE ASSESSED AT THE GREATER VALUE DETERMINED UNDER § 8-223 OF THIS SUBTITLE.

(2) WHEN A PROPERTY IS ASSESSED UNDER PARAGRAPH (1) OF THIS SUBSECTION, A DEFERRED PROPERTY TAX IS DUE FOR THE AMOUNT OF THE DIFFERENCE, IF ANY, BETWEEN THE ASSESSMENT OF THE LAND