"Governing body" § 1-101 "Law" § 1-101
"Manufacturing" § 1-101
"Municipal corporation" § 1-101
"Municipal corporation property tax" § 1-101
"Property" § 1-101 "Taxable year" § 1-101

9-206. MARYLAND AGRICULTURAL LAND PRESERVATION FOUNDATION.

(A) "AGRICULTURAL LAND" DEFINED.

IN THIS SECTION, "AGRICULTURAL LAND" MEANS REAL PROPERTY SUBJECT TO AN EASEMENT OR OTHER INTEREST THAT IS PERMANENTLY CONVEYED OR ASSIGNED TO THE MARYLAND AGRICULTURAL LAND PRESERVATION FOUNDATION UNDER § 2-504 OF THE AGRICULTURE ARTICLE.

(B) TAX CREDIT NOT EXCEEDING 75%.

THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE GOVERNING BODY OF A COUNTY MAY GRANT, BY LAW, A PROPERTY TAX CREDIT NOT EXCEEDING 75% OF ANY COUNTY PROPERTY TAX IMPOSED ON AGRICULTURAL LAND.

(C) PROCEDURES AND ENFORCEMENT.

THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE GOVERNING BODY OF A COUNTY MAY PROVIDE, BY LAW, ANY PROCEDURAL OR ENFORCEMENT PROVISION NECESSARY TO CARRY OUT THIS SECTION.

(D) VALUATION AND ASSESSMENT.

VALUATION AND ASSESSMENT OF AGRICULTURAL LAND SHALL BE MADE IN THE SAME MANNER AS ANY OTHER REAL PROPERTY IN THE COUNTY.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 12E-1(a) through (d).

Subsection (a) of this section is revised as a definition of "agricultural land", for brevity and clarity.

In subsection (a) of this section, the defined term "real property" is substituted for the former term "land", for clarity.

Also in subsection (a) of this section, the former phrase "by the owner and predecessor in title" is deleted as unnecessary, since only an owner or predecessor in title may convey or assign an easement.

In subsections (b) and (c) of this section, the references to "the governing body of a county" are substituted for the former references to "board of county commissioners or county council of every county" and "the county commissioners, the county