

(G) FOR THE PURPOSES OF SUBSECTIONS (D) AND (F) OF THIS SECTION, IF UNDER CURRENT GOVERNMENTAL LAND USE REGULATIONS THE PARCEL CANNOT BE FURTHER SUBDIVIDED INTO 2 OR MORE PARCELS, THE SUPERVISOR SHALL:

(1) APPRAISE THE ENTIRE PARCEL; AND

(2) APPORTION THE AMOUNT OF THE TOTAL MARKET VALUE OF THE PARCEL TO THAT PART OF THE PARCEL SUBJECT TO THE TAX IN ACCORDANCE WITH GENERALLY ACCEPTED APPRAISAL APPROACHES INCLUDING CONSIDERATION OF PREVAILING HOMESITE LAND VALUES IN THAT AREA.

(h) An instrument of writing that transfers title to agricultural land or interests in agricultural land to the State is not subject to the agricultural land transfer tax.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1988.

Approved May 27, 1988.

CHAPTER 553

(Senate Bill 118)

AN ACT concerning

Sediment Control and Water Pollution Control Penalties

FOR the purpose of authorizing the Department of the Environment to impose administrative civil penalties for violations of provisions of the Sediment Control Law; providing certain criteria to be used in assessing civil penalties under this Act; providing that funds collected under this Act go into a certain fund; increasing the amount of administrative civil penalty which may be collected for violations of certain water pollution control and abatement laws; requiring the Department to provide an opportunity for a hearing rather than requiring a hearing prior to imposing an administrative civil penalty; making a technical correction; and generally relating to administrative enforcement of sediment control and water pollution laws.

BY adding to

Article - Environment
Section 4-109(e)
Annotated Code of Maryland
(1987 Replacement Volume)