

(1) [any] ANY fee simple interest in real property, except by way of mortgage, deed of trust, or deed of trust for the benefit of creditors[ , ];

(2) [stock] STOCK or other evidence of ownership in a cooperative housing corporation or similar entity[ , ] and

(3) [on the transfer of any] ANY leasehold interest in real property, where such lease contains a covenant for perpetual renewal; AND

(4) ANY NONRESIDENTIAL LEASEHOLD INTEREST IN REAL PROPERTY WHERE THERE IS A SIMULTANEOUS OR SUBSEQUENT TRANSFER OF THE FEE INTEREST IN THE REAL PROPERTY TO:

(I) ANY TRANSFEREE OR ASSIGNEE OF THE LEASEHOLD; OR

(II) ANY ENTITY IN WHICH A TRANSFEREE OR ASSIGNEE OF THE LEASEHOLD HAS ANY INTEREST.

(B) The rate of such tax shall not exceed:

(1) Six [(6)] percent of the value of the consideration for any transfer of land, excluding improvements thereon, which, while owned by the transferor, has been assessed at any time during the five [(5)] years preceding transfer on the basis of being actively devoted to farm or agricultural use. The tax shall be paid by the transferor of such land; or

(2) Six [(6)] percent of the value of the consideration for any transfer of real property which, after the effective date of any such rate of tax has been rezoned to a more intensive use at the instance of the transferor, transferee, or any other person who has or had at the time of application for rezoning a financial, contractual, or proprietary interest in the property[. But], BUT excluding the value of improvements constructed after such rezoning; or

(3) Four [(4)] percent of the value of the consideration for the initial transfer of a residential unit subject to a condominium regime offered for rent for residential purposes prior to the establishment of the condominium regime. The tax shall be paid by the initial transferor of the residential unit. The tax shall be in addition to the tax provided in paragraph [(4)] (5) of this subsection; or

(4) Four [(4)] percent of the value of the consideration for the initial transfer of stock or other evidence of membership in a cooperative housing corporation or similar entity where such stock corresponds to a residential unit which is being converted from rental status to a system of cooperative housing corporation ownership under which title to a multi-unit