

(1986 Volume and 1993 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

Article – Tax – Property

8-211.

(a) (1) In this section, the following words have the meanings indicated.

(2) "Agreement" means an agreement made under subsection (c) of this section.

(3) "Program" means the forest conservation and management program.

(b) The Department of Natural Resources shall establish the program to:

(1) encourage the preservation or development of land for productive woodland purposes;

(2) increase the income of persons in the State from the sale of timber;

(3) prevent flooding of land and the loss of the State's soil;

(4) provide wooded areas for the use and enjoyment of all individuals in the State; and

(5) promote the welfare and assets of the State.

(c) The owner of at least 5 contiguous acres of land may make an agreement with the Department of Natural Resources to place the land in the program.

(d) A memorandum of the agreement shall be recorded in each county where the land is located under §§ 3-102 and 3-103 of the Real Property Article. The woodland owner shall pay for recording the memorandum.

(e) The owner of land that is subject to an agreement shall notify the supervisor of the county where the land is located that the land is subject to an agreement.

(f) (1) Except for an agreement made on or before July 1, 1984, an agreement shall be for at least 15 years.

(2) Consecutive agreements shall be deemed a single agreement from the date of the original agreement.

(g) An agreement may be assigned and transferred to a buyer of all or part of the land that is subject to the agreement, if:

(1) the buyer assumes the obligation of the agreement;

(2) the agreement is transferred to the buyer; and

(3) property tax on an assessment under subsection (i) of this section is not due.