

Approved May 9, 1995.

**CHAPTER 267**

**(House Bill 489)**

AN ACT concerning

**Property Tax - Agricultural Use Assessment**

FOR the purpose of authorizing the Department of Assessments and Taxation to require a certain affirmation by *certain* property owners before granting an agricultural use assessment; clarifying that land failing to generate a specified level of gross income may not receive an agricultural use assessment; making a technical correction; and generally relating to procedures for granting an agricultural use assessment.

BY repealing and reenacting, with amendments,

Article - Tax - Property

Section 8-209(g) and (h)

Annotated Code of Maryland

(1994 Replacement Volume and 1994 Supplement)

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

**Article - Tax - Property**

8-209.

(g) (1) In this subsection, the following words have the meanings indicated:

(i) "actively used" means land that is actually and primarily used for a continuing farm or agricultural use;

(ii) "agricultural land unit" means the combination of not more than 3 parcels of land when the parcels are:

1. located in the same county; and
2. under the same ownership;

(iii) "average gross income" means the average of the 2 highest years of gross income during a 3-year period;

(iv) "family farm unit" means not more than 1 parcel of land of less than 20 acres for each immediate family member for land that is:

1. contiguous to land receiving the farm or agricultural use assessment; and