to the qualification of land for an agricultural use assessment.

BY repealing and reenacting, with amendments,

    Article – Tax – Property

    Section 8–209(h)

    Annotated Code of Maryland

    (1994 Replacement Volume and 1996 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.

    (h)   (1)   Subject to paragraph (2) of this subsection, the following land does not qualify to be assessed under this section:

        (i)   except for rezoning that results from correction of an error in original zoning, land zoned on or before July 1, 1972, for industrial, commercial, or multifamily residential use, if the zoning occurred on the application or at the request of a person who has or previously had an ownership interest in the land;

        (ii) (I)   land rezoned after July 1, 1972, to a more intensive use than the use [permitted on or before July 1, 1972] THAT IMMEDIATELY PRECEEDED PRECEDED THE REZONING, if a person with an ownership interest in the land has applied for or requested the rezoning;

        (iii) (II)   land used as a homesite, which means the area of land that is reasonably related to a dwelling;

        (iv) (III)   parcels of land of less than 3 acres that are under the same ownership excluding the homesite unless:

        1.   the land is owned by an owner of adjoining land that is receiving the farm or agricultural use assessment and is actively used;

        2.   the owner receives at least 51% of the owner's gross income from the active use; or

        3.   the parcels are part of a family farm unit;

        (v) (IV)   if part of a subdivision plat, parcels of land of less than 10 acres that are owned by an owner of 5 other parcels of land of less than 10 acres each that are located in the same county and that are receiving the farm or agricultural use assessment;

        (vi) (V)   parcels of woodland of less than 5 acres excluding the homesite; or

        (vii) (VI)   land that fails to meet the gross income requirement of subsection (g) of this section.