

PROPERTY TAX IMPOSED ON AGRICULTURAL LAND THAT IS LOCATED IN AN AGRICULTURAL LAND PRESERVATION DISTRICT.

(II) IN AUTHORIZING A CREDIT UNDER SUBPARAGRAPH (I) OF THIS PARAGRAPH, THE GOVERNING BODY OF THE COUNTY MAY:

- 1. SET THE AMOUNT AND DURATION OF THE TAX CREDIT;
- 2. ADOPT ANY PROVISION NECESSARY TO ADMINISTER THE CREDIT; AND
- 3. PROVIDE ANY RESTRICTION OR CONDITION CONSIDERED DESIRABLE ON THE CREDIT.

(III) IN ESTABLISHING A CREDIT UNDER SUBPARAGRAPH (I) OF THIS PARAGRAPH, THE GOVERNING BODY OF THE COUNTY MAY PROVIDE THAT A PROPERTY OWNER WHO HAS BEEN GRANTED A PROPERTY TAX CREDIT UNDER THIS PARAGRAPH AND WHO SUBSEQUENTLY WITHDRAWS THE PROPERTY FROM THE AGRICULTURAL LAND PRESERVATION DISTRICT SHALL BE LIABLE FOR:

- 1. ALL PROPERTY TAXES THAT THE OWNER WOULD HAVE BEEN LIABLE FOR ON THE WITHDRAWN PROPERTY IF THE PROPERTY TAX CREDIT HAD NOT BEEN GRANTED; AND
- 2. INTEREST AT A RATE ESTABLISHED BY THE GOVERNING BODY OF THE COUNTY ON THE PROPERTY TAX LIABILITY UNDER ITEM 1 OF THIS SUBPARAGRAPH.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 2000.

Approved April 25, 2000.

CHAPTER 158

(House Bill 834)

AN ACT concerning

Calvert County - Recording of Plats - New Lot

FOR the purpose of altering provisions of law requiring the County Treasurer to certify on a certain plat that all taxes, assessments, and charges against the existing lots have been paid before the Clerk of the Court of Calvert County may accept and record the plat to include a plat that creates a new lot; and generally relating to the recording of plats by the Clerk of the Court of Calvert County.

BY repealing and reenacting, with amendments,

Article - Real Property

Section 3-108(m)