

BY adding to

Article – Tax – Property

Section 9–105(a)(8)

Annotated Code of Maryland

(2001 Replacement Volume and 2006 Supplement)

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

**Article – Tax – Property**

9–105.

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

(3) “Homeowner” means an individual who has a legal interest in a dwelling or who is an active member of an agricultural [limited liability] OWNERSHIP entity that has a legal interest in a dwelling.

(6) “Agricultural [limited liability] OWNERSHIP entity” means a FAMILY CORPORATION, GENERAL PARTNERSHIP, limited liability company, or limited liability partnership that:

(i) owns real property that:

1. includes land receiving an agricultural use assessment under § 8–209 of this article; and

2. includes land used as a homesite that is part of or contiguous to a parcel described in item 1 of this item;

(ii) owns personal property used to operate the agricultural land; and

(iii) owns no other property.

(7) “Active member” means:

(I) A SHAREHOLDER IN A FAMILY CORPORATION;

(II) A PARTNER IN A GENERAL PARTNERSHIP; OR

(III) a member of a limited liability company or partner in a limited liability partnership who has or shares the authority to manage, control, and