

(I) ALL PROPERTY TAXES FOR WHICH THE PROPERTY OWNER WOULD HAVE BEEN LIABLE IF A PROPERTY TAX CREDIT FOR AGRICULTURAL LAND HAD NOT BEEN GRANTED UNDER SUBSECTION ~~(A)(3)~~ (B)(1)(VIII) OF THIS SECTION FOR A PERIOD NOT EXCEEDING 10 YEARS FROM THE DATE THAT THE PROPERTY WAS SUBJECT TO A STATE OR COUNTY AGRICULTURAL LAND PRESERVATION PROGRAM;

(II) INTEREST ON THE TOTAL TAX LIABILITY AS REQUIRED UNDER § 14-605 OF THIS ARTICLE; AND

(III) A PENALTY AS REQUIRED UNDER § 14-703 OF THIS ARTICLE.

(2) THE GOVERNING BODY OF PRINCE GEORGE'S COUNTY MAY PROVIDE, BY LAW, ANY PROCEDURAL OR ENFORCEMENT PROVISION NECESSARY TO CARRY OUT THIS SUBSECTION.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, 2008, and shall be applicable to all taxable years beginning after June 30, 2008.

Approved by the Governor, May 13, 2008.

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## CHAPTER 365

(House Bill 1018)

AN ACT concerning

Prince George's County - Property Tax Credits - Agricultural Land Preservation Programs

PG 421-08

FOR the purpose of ~~requiring~~ authorizing the governing body of Prince George's County to grant a property tax credit against the county property tax imposed on certain agricultural property; providing for the repayment of certain tax credits under certain circumstances; authorizing the governing body of Prince George's County to provide procedures and other provisions necessary to enforce the repayment of certain tax credits; providing for the application of this Act;