

(vii) real property that is owned by the Kettering-Largo-Mitchellville Boys and Girls Club; AND

(VIII) AGRICULTURAL LAND, INCLUDING ANY FARM IMPROVEMENT USED IN CONNECTION WITH AN ACTIVITY THAT IS RECOGNIZED BY THE DEPARTMENT AS AN APPROVED AGRICULTURAL ACTIVITY, THAT IS SUBJECT TO STATE OR COUNTY AGRICULTURAL LAND PRESERVATION PROGRAMS.

(E) (1) A PROPERTY OWNER WHO HAS BEEN GRANTED A PROPERTY TAX CREDIT FOR AGRICULTURAL LAND UNDER SUBSECTION ~~(A)(3)~~ (B)(1)(VIII) OF THIS SECTION AND SUBSEQUENTLY WITHDRAWS THE PROPERTY FROM A STATE OR COUNTY AGRICULTURAL LAND PRESERVATION PROGRAM SHALL BE LIABLE FOR:

(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.