



FREDERICK COUNTY NOTICES AND DISCLOSURES

This disclosure statement is attached to and hereby made a part of the Contract dated _____ between _____ (Buyers(s)) and _____ (Seller(s)) for the property located in the County of Frederick, State of Maryland, described as _____ (the "Property").

1. **MASTER PLANS AND ZONING ORDINANCES:** Buyers have the right to review any applicable master plans and zoning ordinances, including but not limited to: Frederick Municipal Airport Overlay Zone, Historic Preservation Overlay District, National Register of Historic Places, Livable Frederick Master Plan, Carroll Creek Overlay District, and Monocacy Scenic River Management Plan, or other maps and information relating to planned land uses, roads, highways and the location of parks and other public facilities affecting the property. This information may be found online or at most local, county or state offices such as Parks and Recreation, Planning and Zoning, etc.
2. **FREDERICK COUNTY RIGHT TO FARM ORDINANCE NO. 96-23-175:** FREDERICK COUNTY ALLOWS AGRICULTURAL OPERATIONS (as defined in the Frederick County Right to Farm Ordinance) WITHIN THE COUNTY. Buyer(s) may be subject to inconveniences or discomforts arising from such operations, including but not limited to: noise, odors, fumes, dust, flies, the operation of machinery of any kind during any 24-hour period (including aircraft), vibration, the storage and disposal of manure, and the application by spraying or otherwise of chemical fertilizers, soil amendments, and pesticides. Frederick County has determined that inconveniences or discomforts associated with such agricultural operations shall not be considered to be an interference with reasonable use and enjoyment of land, if such operations are conducted in accordance with generally accepted agricultural management practices. Frederick County has established an Agricultural Reconciliation Committee to assist in the resolution of disputes which might arise between persons in this County regarding whether agricultural operations conducted on agricultural lands are causing an interference with the reasonable use and enjoyment of land or personal well-being and whether those operations are being conducted in accordance with generally accepted agricultural practices. If you have any question concerning this policy or the Reconciliation Committee, please contact the Frederick County Planning Department.
3. **SPECIAL TAXING DISTRICT OR COMMUNITY DEVELOPMENT AUTHORITY (CDA):** The property may be part of a Special Taxing District or Community Development Authority (CDA). There are Special Taxing Districts and CDAs in Frederick County, including but not limited to: Lake Linganore CDA, Urbana CDA, Brunswick Crossing, Lake Linganore-Oakdale CDA, Jefferson Tech Park, and others. For the most accurate and up-to-date information, please contact MuniCap, Inc. at (443) 539-4101.

If this sale is subject to a tax or fee of a Special Taxing District or CDA, State law requires that the seller disclose to the buyer at or before the time the contract is entered into, or within 20 calendar days after entering into the contract, certain information concerning the property being purchased. The content of the information to be disclosed is set forth in §10-704 of the Real Property Article of the Maryland Annotated Code and includes the amount of the current annual tax or fee, the number of years remaining for the tax or fee, and a statement of whether any tax or fee against the property is delinquent.

- The amount of the current annual tax or fee of the Special Taxing District or Community Development Authority on the property is \$_____.
- The number of years remaining for the tax or fee of the Special Taxing District or Community Development Authority on the property is_____.
- Any tax or fee of the Special Taxing District or Community Development Authority against the property
☐ is delinquent or ☐ is not delinquent.

4. **NOTICE ON ZONES OF DEWATERING INFLUENCE:** The property may be located in a "Zone of Dewatering Influence." Such a zone is defined under Maryland law as the area surrounding a surface pit mine in "karst" terrain (limestone and carbonate rock containing closed depressions, sinkholes, caverns, cavities, and underground channels), where groundwater has been depleted through pumping activities in the subject mine. Dewatering of karst terrain may result in gradual caving in or sinking of the surface of the land. Dewatering may also result in declining ground water levels, which may affect the yield of wells on a property. The Maryland Department of the Environment (MDE) is required to provide on its website for use by the public a searchable map of established zones of dewatering influence. The MDE website can be accessed at <https://mde.maryland.gov/programs/LAND/mining/Pages/mapping.aspx>

A PURCHASER OF REAL PROPERTY LOCATED IN BALTIMORE COUNTY, CARROLL COUNTY, FREDERICK COUNTY, OR WASHINGTON COUNTY IS ADVISED TO CONTACT THE MARYLAND DEPARTMENT OF THE ENVIRONMENT TO DETERMINE WHETHER THE REAL PROPERTY FOR PURCHASE IS LOCATED WITHIN A ZONE OF DEWATERING INFLUENCE. MARYLAND LAW PROVIDES CERTAIN REMEDIES FOR PROPERTY IMPACTED BY DEWATERING.

SELLER	DATE	BUYER	DATE
SELLER	DATE	BUYER	DATE



FOREST CONSERVATION ACT ADDENDUM

ADDENDUM dated _____ to Contract of Sale between

Buyer _____

and Seller Garland Alban

for Property known as 12509 Stottlemeyer Road, Myersville, MD 21773

The Maryland Forest Conservation Act imposed by Section 5-1601, et seq. of the Natural Resources Article, Annotated Code of Maryland ("FCA"), states that any activity requiring an application for a subdivision, grading permit or sediment control permit on areas 40,000 square feet (approximately 1 acre) or greater is subject to the FCA and will require a Forest Conservation Plan prepared by a licensed forester, licensed landscape architect, or other qualified professional unless certain exemptions apply (as determined by the State FCA Coordinator or your local Forest Conservation Program Coordinator). A Forest Conservation Plan provides specifics for retaining and protecting existing natural resource areas and provides for new tree plantings and their maintenance to ensure survival during construction.

Seller hereby places Buyer on notice that the Property is currently subject to a Forest Conservation Plan. Seller shall deliver to Buyer within _____ (____) days from the date hereof a full copy of the Forest Conservation Plan. The buyer should review the Forest Conservation Plan in its entirety to understand the buyer's obligations under the Forest Conservation Plan as it relates to the Property. If the requirements of the Forest Conservation Plan are unsatisfactory to the Buyer, Buyer may terminate the Contract of Sale by delivering a Unilateral Notice of Termination Under Contract of Sale to Seller within _____ (____) days ("Deadline") following receipt of the Forest Conservation Plan. Buyer is not required to specify the basis of Buyer's dissatisfaction. Buyer's right to terminate the Contract of Sale as stated in this paragraph expires at the Deadline. Buyer acknowledges that Section 5-1612(d)(1), et seq. of the Natural Resources Article, Annotated Code of Maryland, states "[a] person who violates any provision of this subtitle or any regulation, order, plan, or management agreement under this subtitle is liable for a penalty not exceeding \$1,000 which may be recovered in a civil action brought by the Department or a local authority. Each day a violation continues is a separate violation under this subtitle."

All other terms and conditions of the Contract of Sale remain in full force and effect.

Buyer Signature Date

Seller Signature Date
Garland Alban

Buyer Signature Date

Seller Signature Date



excess of any sales proceeds in order for settlement to occur, in which event, Seller also should be prepared to make payment in an approved form. Any party uncertain of the amount required at settlement, or approved methods to pay, should make inquiry of the title company or settlement attorney prior to settlement.

7. MORTGAGE REQUIREMENTS: Buyer acknowledges that, as a condition of obtaining a mortgage loan, lenders may require proof of hazard insurance coverage and may also require flood insurance coverage. Depending upon the type of mortgage applied for by Buyer, lenders may require certain certifications that relate to a Property or require inspections/appraisals that certify that a Property is free of specific hazards or conditions.

8. BWI AIRPORT NOTICE: Some properties may be located in the Baltimore/Washington International Airport Noise Zone. A Buyer desiring to obtain a copy of Noise Zone Maps may do so by calling the Office of Noise, Real Estate and Land Use Compatibility at 410-859-7375 or visit <https://marylandaviation.com/environmental/bwi-marshall-noise-zone/> for more information. Information regarding the location of other airports and their operations may be obtained by calling the local zoning office for the area in which the Property is located.

9. ENVIRONMENTAL CONSIDERATIONS; HAZARDOUS MATERIALS: There are many hazardous materials that could affect a Property. The Brokers and their agents will generally have no knowledge of these hazardous materials and do not have the technical expertise to ascertain or advise you of the presence or significance of these hazardous materials. Buyer has the right to request, as a condition of an offer and, subject to acceptance by the Seller, the employment of a specialist of Buyer's choice to provide an analysis of hazardous materials which may be present.

Hazardous materials inside a property can include, but are not limited to, fire retardant treated plywood (FRT), asbestos, aluminum wiring, radon, polybutylene pipe (PB), lead paint, petroleum products, lawn and garden chemicals and indoor air pollutants that can accumulate. Hazardous materials outside the 2 home can include, but are limited to, those found in contaminated land, water, landfills and other disposal sites, industrial air and water emissions, radiation from high tension wires, and those which may be present in underground storage tanks. For additional information pertaining to these materials is available from the Maryland Department of the Environment (MDE) at (410) 537-3000.

Additional information regarding FRT plywood is available from the National Association of Homebuilders at (800) 368-5242.

For additional information regarding Radon buyer can contact the Center for Radiological Health at the MDE at (410) 537-3000 or visit <https://mde.maryland.gov/programs/air/radiologicalhealth/pages/radon.aspx> for further information.

For additional information regarding asbestos buyer can contact the MDE at (410) 537-3000 or visit <https://mde.maryland.gov/programs/air/asbestos/pages/factsaboutasbestos.aspxv> for further information.

Buyer _____ Date _____

Buyer _____ Date _____

Seller  _____ Date 10/5/2026
Garland Alban

Seller _____ Date _____

This form has been prepared by The Greater Baltimore Board of REALTORS® (GBBR) for the use of their members. GBBR, including its members and employees, assumes no responsibility if this form fails to protect the interests of any party. Each party should seek its own legal, tax, financial, and other advice.



REVISED 03/2025

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NOTICE TO BUYER AND SELLER OF BUYER'S RIGHTS AND SELLER'S OBLIGATIONS UNDER MARYLAND'S SINGLE FAMILY RESIDENTIAL PROPERTY CONDITION DISCLOSURE LAW

ADDENDUM dated _____ to the Contract of Sale
 between Buyer _____
 and Seller Garland Alban for Property
 known as 12509 Stottlemeyer Road, Myersville, MD 21773

NOTE: This notice does not apply to: (1) the initial sale of single family residential property which has never been occupied, or for which a certificate of occupancy has been issued within one year prior to the date of the Contract; (2) a transfer that is exempt from the transfer tax under Subsection 13-207 of the Tax-Property Article, except land installments contracts of sale under Subsection 13-207(a)(11) of the Tax-Property Article and options to purchase real property under Subsection 13-207(a)(12) of the Tax-Property Article; (3) a sale by a lender or an affiliate or subsidiary of a lender that acquired the real property by foreclosure or deed in lieu of foreclosure; (4) a sheriff's sale, tax sale, or sale by foreclosure, partition or by court appointed trustee; (5) a transfer by a fiduciary in the course of the administration of a decedent's estate, guardianship, conservatorship, or trust; (6) a transfer of single family residential real property to be converted by the buyer into a use other than residential use or to be demolished; or (7) a sale of unimproved real property.

Section 10-702 of the Real Property Article of the Annotated Code of Maryland ("Section 10-702") requires that a seller of a single family residential property ("the property") deliver to each buyer, on or before entering into a contract of sale, on a form published and prepared by the Maryland Real Estate Commission, **EITHER:**

(A) A written property condition disclosure statement listing all defects including latent defects, or information of which the seller has actual knowledge in relation to the following:

- (i) Water and sewer systems, including the source of household water, water treatment systems, and sprinkler systems;
- (ii) Insulation;
- (iii) Structural systems, including the roof, walls, floors, foundation and any basement;
- (iv) Plumbing, electrical, heating, and air conditioning systems;
- (v) Infestation of wood-destroying insects;
- (vi) Land use matters;
- (vii) Hazardous or regulated materials, including asbestos, lead-based paint, radon, underground storage tanks, and licensed landfills;
- (viii) Any other material defects, including latent defects, of which the seller has actual knowledge;
- (ix) Whether the required permits were obtained for any improvements made to the property;
- (x) Whether the smoke alarms:
 - 1. will provide an alarm in the event of a power outage;
 - 2. are over 10 years old; and
 - 3. if battery operated, are sealed, tamper resistant units incorporating a silence/hush button and use long-life batteries as required in all Maryland homes by 2018; and
- (xi) If the property relies on the combustion of a fossil fuel for heat, ventilation, hot water, or clothes dryer operation, whether a carbon monoxide alarm is installed on the property.

"Latent defects" under Section 10-702 means material defects in real property or an improvement to real property that:

- (i) A buyer would not reasonably be expected to ascertain or observe by a careful visual inspection, and
- (ii) Would pose a threat to the health or safety of the buyer or an occupant of the property, including a tenant or invitee of the buyer;

OR

(B) A written disclaimer statement providing that:

- (i) Except for latent defects of which the seller has actual knowledge, the seller makes no representations or warranties as to the condition of the real property or any improvements on the real property; and
- (ii) The buyer will be receiving the real property "as is," with all defects, including latent defects, that may exist, except as otherwise provided in the contract of sale of the property.



At the time the disclosure or disclaimer statement is delivered to you ("the buyer"), you are required to date and sign a written acknowledgement of receipt on the disclosure or disclaimer statement which shall be included in or attached to the contract of sale.

Section 10-702 further provides that a buyer who receives the disclosure or disclaimer statement on or before entering into a contract of sale does not have the right to rescind the contract based upon the information contained in the disclosure or disclaimer statement.

You are hereby notified that, in certain circumstances, you have the right to rescind your contract with the seller if the seller fails to deliver to you the written property condition disclosure or disclaimer statement. Section 10-702 provides that a buyer who does not receive the disclosure or disclaimer statement on or before entering into the contract has the unconditional right, upon written notice to the seller or seller's agent.

- (i) To rescind the contract at any time before the receipt of the disclosure or disclaimer statement or within 5 days following receipt of the disclosure or disclaimer statement; and
- (ii) To the immediate return of any deposits made on account of the contract.

Your right to rescind the contract under Section 10-702 terminates if not exercised before making a written application to a lender for a mortgage loan, if the lender discloses in writing at or before the time application is made that the right to rescind terminates on submission of the application or within 5 days following receipt of a written disclosure from a lender who has received your application for a mortgage loan, if the lender's disclosure states that your right to rescind terminates at the end of that 5 day period.

Your rights as a buyer under Section 10-702 may not be waived in the contract and any attempted waiver is void. Your rights as the buyer to terminate the contract under Section 10-702 are waived conclusively if not exercised before:

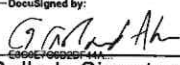
- (i) Closing or occupancy by you, whichever occurs first, in the event of a sale; or
- (ii) Occupancy, in the event of a lease with option to purchase.

The information contained in the property condition disclosure statement is the representation of the seller and not the representation of the real estate broker or sales person, if any. A disclosure by the seller is not a substitute for an inspection by an independent professional home inspection company. You should consider obtaining such an inspection. The information contained in a disclosure statement by the seller is not a warranty by the seller as to the condition of the property of which condition the seller has no actual knowledge or other condition, including latent defects, of which the seller has no actual knowledge. The seller is not required to undertake or provide an independent investigation or inspection of the property in order to make the disclosures required by Section 10-702. The seller is not liable for an error, inaccuracy or omission in the disclosure statement if the error, inaccuracy or omission was based upon information that was not within the actual knowledge of the seller or was provided to the seller by a third party as specified in Section 10-702(i) or (j).

You may wish to obtain professional advice about the property or obtain an inspection of the property.

The undersigned buyer(s) and seller(s) acknowledge receipt of this notice on the date indicated below and acknowledge that the real estate licensee(s) named below have informed the buyer(s) and the seller(s) of the buyer(s)' rights and the seller(s)' obligations under Section 10-702.

Buyer's Signature Date

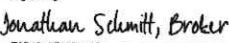
DocuSigned by:


Seller's Signature Date
Garland Alban

Buyer's Signature Date

Seller's Signature Date

Agent's Signature Date

Signed by:


Agent's Signature Date
Jonathan Schmitt, Broker
Heidi Krauss



STATE OF MARYLAND
REAL ESTATE COMMISSION

Consent for Dual Agency

(In this form, the word "seller" includes "landlord"; "buyer" includes "tenant"; and "purchase" or "sale" includes "lease")

When Dual Agency May Occur

The possibility of Dual Agency arises when:

- 1) The buyer is interested in a property listed by a real estate broker; and
- 2) The seller's agent and the buyer's agent are affiliated with the same real estate broker.

Important Considerations Before Making a Decision About Dual Agency

A broker or broker's designee, acting as a dual agent does not exclusively represent either the seller or buyer; there may be a conflict of interest because the interests of the seller and buyer may be different or adverse. As a dual agent, the real estate broker does not owe undivided loyalty to either the seller or buyer.

Before the buyer and seller can proceed to be represented by a broker acting as a dual agent, they must both sign Consent for Dual Agency. If the buyer has previously signed Consent for Dual Agency, the buyer must **affirm** the buyer's consent for the purchase of a particular property before an offer to purchase is presented to the seller. If the seller has previously signed Consent for Dual Agency, the seller must **affirm** the seller's consent for the sale of the property to a particular buyer before accepting an offer to purchase the property. The **affirmation** is contained on Page 2 of this form.

Your Choices Concerning Dual Agency

In a possible dual agency situation, the buyer and seller have the following options:

1. **Consent in writing to dual agency.** If all parties consent in writing, the real estate broker or the broker's designee (the "dual agent") shall assign one real estate agent affiliated with the broker to represent the seller (the seller's "intra-company agent") and another agent affiliated with the broker to represent the buyer (the buyer's "intra-company agent"). Intra-company agents are required to provide the same services to their clients that agents provide in transactions not involving dual agency, including advising their clients as to price and negotiation strategy.
2. **Refuse to consent to dual agency.** If either party refuses to consent in writing to dual agency, the real estate broker must terminate the brokerage relationship for that particular property with the buyer, the seller, or both. If the seller terminates the brokerage agreement, the seller must then either represent him or herself or arrange to be represented by another real estate company. If the buyer terminates the brokerage agreement, the buyer may choose not to be represented but simply to receive assistance from the seller's agent, from another agent in that company, or from a subagent from another company. Alternatively, the buyer may choose to enter into a written buyer agency agreement with a different broker/company.

Duties of a Dual Agent and Intra-Company Agent

Like other agents, unless the client gives consent to disclose the information, dual agents and intra-company agents must keep confidential information about a client's bargaining position or motivations. For example, without written consent of the client, a dual agent or intra-company agent may not disclose to the other party, or the other party's agent:

- 1) Anything the client asks to be kept confidential; *
- 2) That the seller would accept a lower price or other terms;
- 3) That the buyer would accept a higher price or other terms;
- 4) The reasons why a party wants to sell or buy, or that a party needs to sell or buy quickly; or
- 5) Anything that relates to the negotiating strategy of a party.

*** Dual agents and intra-company agents must disclose material facts about a property to all parties.**

How Dual Agents Are Paid

Only the broker receives compensation on the sale of a property listed by that broker.

If a financial bonus is offered to an agent who sells property that is listed with his/her broker, this fact must be disclosed in writing to both the buyer and seller.

Consent for Dual Agency

I have read the above information, and I understand the terms of the dual agency. I understand that I do not have to consent to a dual agency and that if I **refuse** to consent, there will not be a dual agency; and that I may withdraw the consent at any time upon notice to the dual agent. I hereby **consent** to have

Krauss Real Property Brokerage

(Firm Name)

act as a Dual Agent for me as the

12509 Stottlemeyer Road

☒ **Seller** in the sale of the property at: **Myersville, MD 21773**

☐ **Buyer** in the purchase of a property listed for sale with the above-referenced broker.

DocuSigned by:



10/5/2026

Signature

Date

Signature

Date

AFFIRMATION OF PRIOR CONSENT TO DUAL AGENCY

The undersigned **Buyer(s)** hereby affirm(s) consent to dual agency for the following property:

12509 Stottlemeyer Road, Myersville, MD 21773

Property Address

Signature

Date

Signature

Date

The undersigned **Seller(s)** hereby affirm(s) consent to dual agency for the Buyer(s) identified below:

Name(s) of Buyer(s)

Signature

Date

Signature

Date

ADDENDUM REGARDING AGRICULTURAL TRANSFER TAX

BUYER:
SELLER: Garland Alban
PROPERTY: 125609 Stottlemeyer Road, Myersville, MD 21773
DATE: 9/29/2026
ADDENDUM TO CONTRACT OF SALE DATED

For valuable consideration, receipt of which is hereby acknowledged, we, the undersigned parties, hereby agree as follows:

Buyer acknowledges that he has been notified by Sellers that the Property has been assessed for farm or agricultural use under provisions of Section 8-209 of the Tax-Property Article of the Maryland Annotated Code and that the land being transferred may be subject to the Agricultural Land Transfer Tax imposed by Section 13-301 of the Tax-Property Article of the Maryland Annotated Code. Buyer shall pay any Agricultural Land Transfer Tax, including any and all related taxes and/or penalties, which may be assessed in connection with the purchase of the Property by Buyer in the event that Buyer's intended or actual use of the Property does not qualify, in whole or part, with the requirements of Frederick County or the State of Maryland for the agricultural use assessment. Seller shall pay any Agricultural Land Transfer Tax, including any and all related taxes and/or penalties, which may be assessed in connection with any prior sales or conveyances of the Property by or to Sellers (collectively, "prior sales") or any prior removal of the Property or a portion thereof from agricultural status with Frederick County during Seller's ownership of the Property ("Removal"); regardless of when such a determination of Sellers' Prior Sales or Removal is made or when the Agricultural Land Transfer Tax, including any and all related taxes and/or penalties, may be assessed, now or in the future.

Buyer acknowledges that he is aware that the payment of any Agricultural Land Transfer Tax assessed in connection with the purchase of the Property by Buyer may be avoided or postponed by Buyer's making a satisfactory application to the State Department of Assessments and Taxation (the "Department") that verifies Buyer's eligibility for the continuation of the agricultural land assessment and the Department's approval of such application.

Counterparts: This addendum may be signed in counterparts, which taken together shall constitute one instrument. Signatures obtained by facsimile shall be deemed to be originals.

All other terms and conditions of the Contract shall remain the same and in full force and effect.

BUYER

Date

BUYER

Date

DocuSigned by:

SELLER

10/5/2026

Date

SELLER

Date

MARYLAND STATE DEPARTMENT OF ASSESSMENTS & TAXATION
AGRICULTURAL DECLARATION OF INTENT

ACCOUNT # _____ DISTRICT _____ MAP _____ BLOCK _____ PARCEL _____

NAMES: _____

LOCATION: _____

ACREAGE: _____

I, (WE) _____, THE PURCHASER OF THE
REAL PROPERTY LOCATED AT _____

AND DESCRIBED AS _____
HEREBY DECLARE MY INTENTION TO CONTINUE AND/OR PLACE INTO AGRICULTURAL USE
THE ABOVE PROPERTY IN ACCORDANCE WITH THE PROVISIONS OF SECTION 8-209 OF THE
TAX-PROPERTY ARTICLE FOR A PERIOD OF AT LEAST FIVE (5) CONSECUTIVE FULL TAXABLE
YEARS FOLLOWING THIS DATE.

IF THE LAND DOES NOT REMAIN IN AGRICULTURAL USE, THE OWNER MUST NOTIFY THE
DEPARTMENT OF ASSESSMENTS AND TAXATION UNDER THE PENALTIES OF PERJURY.
FAILURE TO COMPLY WITH THE REQUIREMENTS FOR AGRICULTURAL USE ASSESSMENT
DURING THE FIRST FIVE (5) FULL TAXABLE YEARS FOLLOWING THE TRANSFER WILL
REQUIRE THE IMPOSITION OF THE AGRICULTURAL TRANSFER TAX, IT WILL BE BASED UPON
A CURRENT FAIR MARKET VALUE APPRAISAL AND A 10% PENALTY. THE CEASING OF
AGRICULTURAL ACTIVITIES OR THE CONSTRUCTION OF NON-AGRICULTURAL
IMPROVEMENTS (STRUCTURES) OR SITE IMPROVEMENTS ON ALL OR PART OF THE PARCEL
IS A VIOLATION OF THE DECLARATION. A VIOLATION OF THE DECLARATION OF INTENT
SUBJECTS THE PROPERTY TO A TAX PENALTY.

***I (WE) DECLARE, UNDER THE PENALTIES OF PERJURY, THAT THIS DECLARATION (INCLUDING ANY
ACCOMPANYING FORMS AND STATEMENTS) HAS BEEN EXAMINED BY ME (US) AND THE
INFORMATION CONTAINED HEREIN, TO THE BEST OF MY (OUR) KNOWLEDGE, INFORMATION, AND
BELIEF, IS TRUE, CORRECT AND COMPLETE.***

SIGNATURE _____ DATE _____

SIGNATURE _____ DATE _____

Revised 5/2006

This form seeks information for the purpose of an Agricultural Declaration of Intent. Failure to provide this information will result in denial of your application. However, some of this information would be considered a "personal record" as defined in State Government Article, §10-624. Consequently, you have the statutory right to inspect your file and to file a written request to correct or amend any information you believe to be inaccurate or incomplete. Additionally, personal information provided to the State Department of Assessments and Taxation is not generally available for public review. However, this information is available to officers of the State, county or municipality in their official capacity and to taxing officials of any State or the federal government, as provided by statute. Additionally, if your property would be used by the State Department of Assessments and Taxation as a comparable for purposes of establishing the value of another property in a hearing before the Maryland Tax Court, the requested information, or a portion thereof, may have to be provided to the owner of that other property.

**MARYLAND STATE DEPARTMENT OF ASSESSMENTS & TAXATION
REAL PROPERTY DIVISION**

Listed below are the mailing addresses for local assessment offices

ASSESSMENT OFFICE MAILING ADDRESSES				PHONE	FAX	EMAIL
Allegany County Assessments 112 Baltimore Street, 3rd Floor, Cumberland, MD 21502				(301) 777-2108	(301) 777-2052	sdat.alle@maryland.gov
Anne Arundel County Assessments 45 Calvert St., 3rd Floor, Annapolis, MD 21401				(410) 974-5709	(410) 974-5738	sdat.aa@maryland.gov
Baltimore City Assessments Wm. Donald Schaefer Tower, 6 Saint Paul Street, 11th Floor, Baltimore, MD 21202				(410) 767-8250	(410) 333-4626	sdat.baltcity@maryland.gov
Baltimore County Assessments Hampton Plaza, 300 E Joppa Road, Suite 602, Towson, MD 21286				(410) 512-4900	(410) 321-4148	sdat.bico@maryland.gov
Calvert County Assessments State Office Bldg., 200 Duke Street, Room 1200, Prince Frederick, MD 20678				(443) 550-6840	(443) 550-6850	sdat.calv@maryland.gov
Caroline County Assessments Denton Multi-Service Center, 207 South 3rd St, Denton, MD 21629				(410) 819-4450	(410) 819-4441	sdat.crln@maryland.gov
Carroll County Assessments 15 E Main Street, Suite 229, Westminster, MD 21157				(410) 857-0600	(410) 857-0128	sdat.carl@maryland.gov
Cecil County Assessments District Court Multi-Service Center, 170 East Main Street, Elkton, MD 21921				(410) 996-2760	(410) 996-2770	sdat.cec@maryland.gov
Charles County Assessments Southern Maryland Trade Center, 101 Catalpa Drive Suite 101A, LaPlata, MD 20646				(301) 932-2440	(301) 932-2189	sdat.char@maryland.gov
Dorchester County Assessments 501 Court Lane, PO Box 488, Cambridge, MD 21613				(410) 228-3380	(410) 228-3704	sdat.dor@maryland.gov
Frederick County Assessments 5310 Spectrum Dr, Suite E, Frederick, MD 21703				(301) 815-5350	(301) 663-8941	sdat.fred@maryland.gov
Garret County Assessments County Courthouse 317 East Alder St., Room 106, PO BOX 388, Oakland, MD 21550				(301) 334-1950	(301) 334-5018	sdat.gar@maryland.gov
Harford County Assessments Mary E.W. Risteau District Court Multi-Service Center, 2 South Bond Street, Suite 400, Belair, MD 21014				(410) 836-4800	(410) 838-5914	sdat.harf@maryland.gov
Howard County Assessments District Court Multi-Service Center, 3451 Court House Dr, Ellicott City, MD 21043				(410) 480-7940	(410) 480-7960	sdat.how@maryland.gov
Kent County Assessments 114-A Lynchburg Street, Chestertown, MD 21620				(410) 778-1410	(410) 778-1525	sdat.kentco@maryland.gov
Montgomery County Assessments 30 W. Gude Drive, Suite 400, Rockville MD 20850				(240) 314-4510	(301) 424-3864	sdat.mont@maryland.gov
Prince George's County Assessments 14735 Main Street, Suite 354B, Upper Marlboro, MD 20772				(301) 952-2500	(301) 952-2955	sdat.princeg@maryland.gov
Queen Anne's County Assessments Carter M. Hickman District Court Multi-Service Center, 120 Broadway Suite 7, Centreville, MD 21617				(410) 819-4160	(410) 819-4170	sdat.qaco@maryland.gov
St Mary's County Assessments Carter Building, 23110 Leonard Hall Drive, Room 2059, PO Box 1509 Leonardtown, MD 20650				(301) 880-2900	(301) 475-4856	sdat.stm@maryland.gov
Somerset County Assessments 11545 Somerset Avenue, Princess Anne, MD 21853				(410) 651-0868	(410) 651-1995	sdat.som@maryland.gov
Talbot County Assessments 29466 Pintail Drive, Suite 12, Easton, MD 21601				(410) 819-5920	(410) 822-0048	sdat.talb@maryland.gov
Washington County Assessments 3 Public Square, Hagerstown, MD 21740				(301) 791-3050	(301) 791-2925	sdat.wash@maryland.gov
Wicomico County Assessments Salisbury District Court Multi-Service Center, 201 Baptist Street, Box 8 Salisbury, MD 21801				(410) 713-3560	(410) 713-3570	sdat.wic@maryland.gov
Worcester County Assessments One West Market Street, Rm. 1202, Snow Hill, MD 21863				(410) 632-1196	(410) 632-1366	sdat.wor@maryland.gov

**ALL ASSESSMENT OFFICES ARE OPEN MONDAY - FRIDAY 8:00 AM - 4:30 PM,
EXCEPT BALTIMORE CITY WHICH IS OPEN 8:00 AM - 5:00 PM**

For a complete list of office locations visit <http://dat.maryland.gov/realproperty/Pages/Maryland-Assessment-Offices.aspx>

Revised: 3/2023



MARYLAND STATE DEPARTMENT of ASSESSMENTS and TAXATION
APPLICATION FOR AGRICULTURAL USE ASSESSMENT

ACCOUNT NO _____ DISTRICT _____ MAP _____ PARCEL _____ LOT _____ SUBDIVISION _____ ACREAGE _____

1. Name of owner(s): _____
2. Is owner age 70 or older? ☐ Disabled? ☐
3. Property Address: _____
Mailing Address: _____
4. Telephone Number: _____ Email _____
5. Total acreage requested at agricultural rates: _____
Acreage in crops: _____ Type of Crop: _____
Acreage in pasture: _____
Acreage in a government program: _____ Acreage in woodland: _____
Name of private or governmental forestry program that the tract is under: _____
Number and type of livestock or poultry: (i.e. 3 cattle (specify beef or dairy), 10 sheep) _____
6. Amount of last harvest for each crop: _____
7. Gross sales last year if farm is under five (5) acres:

A. Crops: \$ _____	D. Poultry Products: \$ _____
B. Livestock: \$ _____	E. Aquaculture: \$ _____
C. Livestock Products: \$ _____	F. Other; Specify: _____ \$ _____
8. Name and address of person conducting farm operation if other than owner: _____

9. Is this acreage adjacent to other farm property which you own or which is owned by an immediate family member?
 Yes ☐ No ☐ If yes, give Name of family member _____

Relationship _____ Property address _____

10. Did you complete Schedule F in your Federal Income Tax Return? Yes ☐ No ☐
11. Is there a current, written Nutrient Management Plan covering the land at issue: Yes ☐ No ☐
 If no, will a plan be created: Yes ☐ No ☐ Approximate Date of obtaining a Plan _____

Question #11 is for use by the Department of Agriculture: nm.sdat@maryland.gov

I certify that the above statements are true and correct and that I understand it is my responsibility to notify the Supervisor of Assessments if agricultural use of the land described above is discontinued.

Signature of Owner: _____ **Date:** _____

CAUTION: A transfer of any portion of the above-described land may require imposition of an agricultural transfer tax. SEE TAX PROPERTY ARTICLE, SECTION 13-301 - 13-308, ANNOTATED CODE OF MARYLAND.

This form seeks information for the purpose of an agricultural use assessment on the indicated property. Failure to provide this information will result in denial of your application. However, some of this information would be considered a "personal record" as defined in State Government Article, § 10-624. Consequently, you have the statutory right to inspect your file and to file a written request to correct or amend any information you believe to be inaccurate or incomplete. Additionally, personal information provided to the State Department of Assessments and Taxation is not generally available for public review. However, this information is available to officers of the State, county, or municipality in their official capacity and to taxing officials of any State or the federal government, as provided by statute. Additionally, if your property would be used by the State Department of Assessments and Taxation as a comparable for purposes of establishing the value of another property in a hearing before the Maryland Tax Court, the requested information or a portion thereof, may have to be provided to the owner of that other property.

Submit to the appropriate office where the property is located; a list of offices is attached.

MARYLAND STATE DEPARTMENT OF ASSESSMENTS & TAXATION

REAL PROPERTY DIVISION

Listed below are the mailing addresses for local assessment offices

ASSESSMENT OFFICE MAILING ADDRESSES				PHONE	FAX	EMAIL
Allegany County Assessments 112 Baltimore Street, 3rd Floor, Cumberland, MD 21502				(301) 777-2108	(301) 777-2052	sdat.alle@maryland.gov
Anne Arundel County Assessments 45 Calvert St., 3rd Floor, Annapolis, MD 21401				(410) 974-5709	(410) 974-5738	sdat.aa@maryland.gov
Baltimore City Assessments Wm. Donald Schaefer Tower, 6 Saint Paul Street, 11th Floor, Baltimore, MD 21202				(410) 767-8250	(410) 333-4626	sdat.baltcity@maryland.gov
Baltimore County Assessments Hampton Plaza, 300 E Joppa Road, Suite 602, Towson, MD 21286				(410) 512-4900	(410) 321-4148	sdat.blco@maryland.gov
Calvert County Assessments State Office Bldg. 200 Duke Street, Room 1200, Prince Frederick, MD 20678				(443) 550-6840	(443) 550-6850	sdat.calv@maryland.gov
Caroline County Assessments Denton Multi-Service Center, 207 South 3rd St, Denton, MD 21629				(410) 819-4450	(410) 819-4441	sdat.crlh@maryland.gov
Carroll County Assessments 15 E Main Street, Suite 229, Westminster, MD 21157				(410) 857-0600	(410) 857-0128	sdat.carl@maryland.gov
Cecil County Assessments District Court Multi-Service Center, 170 East Main Street, Elkton, MD 21921				(410) 996-2760	(410) 996-2770	sdat.cec@maryland.gov
Charles County Assessments Southern Maryland Trade Center, 101 Catalpa Drive Suite 101A, LaPlata, MD 20646				(301) 932-2440	(301) 932-2189	sdat.char@maryland.gov
Dorchester County Assessments 501 Court Lane, PO Box 488, Cambridge, MD 21613				(410) 228-3380	(410) 228-3704	sdat.dor@maryland.gov
Frederick County Assessments 5310 Spectrum Dr, Suite E, Frederick, MD 21703				(301) 815-5350	(301) 663-8941	sdat.fred@maryland.gov
Garret County Assessments County Courthouse 317 East Alder St., Room 106, PO BOX 388, Oakland, MD 21550				(301) 334-1950	(301) 334-5018	sdat.gar@maryland.gov
Harford County Assessments Mary E.W. Risteau District Court Multi-Service Center, 2 South Bond Street, Suite 400, Belair, MD 21014				(410) 836-4800	(410) 838-5914	sdat.harf@maryland.gov
Howard County Assessments District Court Multi-Service Center, 3451 Court House Dr, Ellicott City, MD 21043				(410) 480-7940	(410) 480-7960	sdat.how@maryland.gov
Kent County Assessments 114-A Lynchburg Street, Chestertown, MD 21620				(410) 778-1410	(410) 778-1525	sdat.kentco@maryland.gov
Montgomery County Assessments 30 W. Gude Drive, Suite 400, Rockville MD 20850				(240) 314-4510	(301) 424-3864	sdat.mont@maryland.gov
Prince George's County Assessments 14735 Main Street, Suite 354B, Upper Marlboro, MD 20772				(301) 952-2500	(301) 952-2955	sdat.princeg@maryland.gov
Queen Anne's County Assessments Carter M. Hickman District Court Multi-Service Center, 120 Broadway Suite 7, Centreville, MD 21617				(410) 819-4160	(410) 819-4170	sdat.qaco@maryland.gov
St Mary's County Assessments Carter Building, 23110 Leonard Hall Drive, Room 2059, PO Box 1509 Leonardtown, MD 20650				(301) 880-2900	(301) 475-4856	sdat.stm@maryland.gov
Somerset County Assessments 11545 Somerset Avenue, Princess Anne, MD 21853				(410) 651-0868	(410) 651-1995	sdat.som@maryland.gov
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Revised: 3/2023



SDAT Agricultural Transfer Tax

Background

The preservation of agricultural land is extremely important to all citizens of Maryland. Years ago, the Maryland General Assembly declared that it is in the general public interest of the State to foster and encourage farming activities to maintain a readily available source of food and dairy products, to encourage the preservation of open space as an amenity necessary for human welfare and happiness, and to prevent the forced conversion of open space land to more intensive uses. In fact, Maryland was the first State in the nation to formally adopt a policy providing for lower assessments (and property taxes) on land that is actively devoted to farm or woodland uses. The "agricultural use assessment" is granted to farm land or woodland that meets the criteria outlined in State Law. This special assessment means that the land is appraised according to its current use and not according to its actual market value which, in many instances, is significantly higher. The result is that the owner of land receiving the lower "agricultural use assessment" pays less property taxes and there is less pressure to convert the land to more intensive uses. Another method used to preserve agricultural land is the State's Agricultural Land Preservation Program. This program, administered by the Maryland Department of Agriculture, purchases development rights on existing farms thereby ensuring that they will remain as active farms. A key funding source for this program is the Agricultural Transfer Tax, which is a tax imposed on the sale of land removed from receiving the agricultural use assessment. The agricultural use assessment, the agricultural transfer tax, and [Maryland's Agricultural Land Preservation Program](#) work together to preserve farmland and woodland in Maryland. The agricultural transfer tax serves several roles; as a deterrent in the conversion of the land for development; as a penalty when land has been removed and transferred from this preferential use assessment; and finally, in funding the purchase of easements on farmland to protect lands from future development.

When the Agricultural Transfer Tax & Surcharge Applies

The Agricultural Transfer Tax and Surcharge applies at the point of sale on land that receives the agricultural use assessment; or in some cases, where land that had previously received the agricultural use assessment. The Department's website identifies property accounts subject to an Agricultural Transfer Tax on its [Real Property Data Search](#) site. Property accounts subject to an Agricultural Transfer Tax will have a Special Tax Recapture area noted as "Agricultural Transfer Tax". This notation is clearly identified in a **red bold** format both at the top and bottom of the website's property screen so that it is not overlooked.

Technically, the Agricultural Transfer Tax is imposed on the written instrument (deed) conveying title to the property and it must be paid before the document can be recorded in the land records of the county. When the amount of Agricultural Transfer Tax is requested by a customer, the local assessment office prepares an [Agricultural Transfer Tax Statement](#) that contains the details of the tax and surcharge calculation. The Agricultural Transfer Tax Statement provides the total amount that will be due upon transfer. The tax is collected by the local County Finance or Treasurer's Office. State Law (Sections §13-301 through §13-308 of the Tax-Property Article) provides the statutory framework for the Agricultural Transfer Tax and Surcharge. Generally, the law specifies that the tax is due on all transfers of agricultural land unless exempt or the purchaser is willing to sign a Declaration of Intent. *(Refer to those sections below for more details)*

It is important to note that there are a few counties that also impose a County Agricultural Transfer Tax in addition to the State of Maryland's tax. Please contact the Finance or Treasurer's Office for the county in which the property is located within to determine if any additional local tax is applied.

Revised 7/25/2019

Because the Agricultural Transfer Tax is imposed on the written instrument conveying title to the property and not on either the buyer or seller, payment of the tax becomes a negotiated item between the two parties. Here, the law requires that the seller notify the buyer of the possibility of the tax being due at the time of transfer. The notification must be in writing and a part of the sales contract. When that is done, the buyer becomes responsible for payment of the tax.

The Rate and Basis for the Tax and Surcharge

The Agricultural Transfer Tax and Surcharge are imposed on the value of the land being removed from the agricultural use assessment. The rate of the tax and surcharge are as follows:

- 5% when the land being removed from agricultural use is 20 acres or more;
- 4% when the land being removed from agricultural use is less than 20 acres in size;
- 3% when the land being removed from agricultural use is less than 20 acres and contains site improvements such as well and septic.
- An additional 25% surcharge is calculated from the Agricultural Transfer Tax amount and added together for the total amount due. *(Note: The Surcharge does not apply to transfers of two acres or less to a child or grandchild of the owner.)*

Method of Calculation of the Agricultural Transfer Tax

The Assessment Office is charged with the responsibility of determining when the Agricultural Transfer Tax is due and the amount to be paid. The law provides specific guidelines that must be followed in making the necessary calculations. As mentioned above, the rate of the tax is dependent upon the size of the tract of land being removed from agricultural use assessment and whether any site improvements exist. The basis for the tax is the value of the land receiving the use assessment. However, at this point the method of determining that value becomes somewhat more complicated. Generally, the consideration paid for the property is used with the applicable rate when the tax is imposed upon transfer. Adjustments are subtracted out from the consideration paid for property for any non-agriculturally assessed land, dwellings or structures to determine the net consideration. The land value used in the tax calculation is determined as follows:

- When the entire tract of land received the agricultural use assessment and no buildings are present, the tax is imposed on the actual consideration to be paid.
- If farm buildings are present, the value of those buildings (as reflected on the assessment records) are subtracted from the total consideration and the tax is imposed on resulting net consideration.
- A similar approach is used to determine net consideration when the entire tract of land did not receive the agricultural use assessment as is the case when the purchase includes a dwelling and homesite. In this instance, the value of the non-agricultural land and dwelling (as reflected on the assessment records) are subtracted from the total consideration.
- The dwelling and/or other building structures may have an index applied to their value prior to being subtracted. This index is to offset any increase in cost since their previous reassessment, thus providing for a more current value to the improvement(s). The amount of the index will vary depending on current economic conditions and the year in which the property was last reassessed.
- The imposition of the Agricultural Transfer Tax and/or the value used in the calculation of the tax may be appealed. These are considered separate appeals so it is important for the appellant to follow any instructions and deadlines contained within their notice.

If a Declaration of Intent is filed on a portion of land or the land is subject to a violation, the rate is applied to the fair market value of the land as determined by the Supervisor of Assessments rather than using the consideration. *(Further explained below)*

Declaration of Intent use in Waiver of the Agricultural Transfer Tax

The intent of the Agricultural Transfer Tax law is to impose the tax only when the land will not continue in agricultural use. Thus, the purchaser may elect to waive the tax by filing a [Declaration of Intent](#) at the time of transfer. This document is the purchaser's agreement that the described amount of land will remain in agricultural use for at least 5 full consecutive taxable years. This commitment involves completing the [agricultural use application](#) that is approved to meet the Departments agricultural use requirements. Purchasers are encouraged to contact the [local Assessment Office](#) for the county the property is located within to discuss the requirements of agricultural use assessment prior to signing a Declaration of Intent. This is to avoid any violation or confusion in this agreement. (Please refer to the [Agricultural Use Assessment](#) for more information)

The purchaser also has the option of waiving a portion of the tax by filing a Declaration of Intent on part of the land and paying the Agricultural Transfer Tax on the other portion of land they intend to develop. When this is done, the consideration to be paid at settlement is not used in the calculation of the tax, rather the Supervisor of Assessments must determine the fair market value for the portion of land being removed. In such cases, the law requires that when a parcel can be further subdivided into 2 or more parcels, the Supervisor of Assessments must be provided with a survey that accurately identifies the location and amount of acreage that is subject to the Declaration of Intent.

The example below illustrates a typical situation where only a portion of land is elected to be developed in the future and have the tax paid on. In this instance, the importance and impact of the survey is crucial in determining the amount of tax that would be due.

Assume that a 50 acre parcel of farmland is being purchased and the buyer intends to pay the Agricultural Transfer Tax on one acre for a homesite to build a house and sign a Declaration of Intent to farm the remaining 49 acres. The 50 acre parcel is divided by a road with a portion of land on one side of the road located against the water, while the portion of land on other side of the road is only subject to a view of water. The one acre homesite has no site improvements, so a 4% rate of tax will be used in the Agricultural Transfer Tax calculation.

Example A) The survey identifies the location of the homesite on the portion of the road where it will only have a water view. The fair market value of the one acre water view homesite is determined to be \$300,000. The Agricultural Transfer Tax ($\$300,000 \times .04 = \$12,000.00$) and 25% Surcharge ($\$12,000 \times .25 = \$3,000.00$) due would be a total of \$15,000.00.

Example B) The survey on the same parcel now identifies the location of the one acre homesite on the portion of the road where it will be waterfront. The fair market value of the waterfront homesite is determined to be much higher in value now at \$800,000. The Agricultural Transfer Tax ($\$800,000 \times .04 = \$32,000.00$) and 25% Surcharge ($\$32,000 \times .25 = \$8,000.00$) due would be a total of \$40,000.00.

Violation of a Declaration of Intent

The law provides a penalty for property owners who avoid the Agricultural Transfer Tax by filing a Declaration of Intent and later fail to comply with the Declaration of Intent's agreement. The Declaration of

Intent represents the purchaser's commitment to maintain land in agricultural use for 5 full consecutive taxable years. This document includes a statement that the purchaser agrees to meet the criteria necessary to receive the agricultural use assessment. Loss of the use assessment during this 5 year period will result in the imposition of the Agricultural Transfer Tax, Surcharge plus a 10% Penalty.

The Assessment Office is responsible for determining when land qualifies for the agricultural use assessment. Likewise, the office is responsible for identifying those instances when there is a violation of a Declaration of Intent and the need to impose the tax and penalty. The imposition of Agricultural Transfer Tax and penalty for a violation works as follows:

- The Assessment Office determines that there has been a violation of a Declaration of Intent for all or a part of the land subject to that agreement;
- The Supervisor of Assessments determines the fair market value of the land subject to the violation;
- The tax is imposed on the fair market value of the land under violation at the appropriate rate depending upon site improvements and size of the land in violation;
- An additional 25% surcharge is added;
- A penalty of 10% is calculated from the Agricultural Transfer Tax due and added to the total due;
- The property owner is sent a notice of their violation containing the amount due. They are also sent a notice containing the new fair market value of the land removed from agricultural use;
- Both notices may be appealed. It is important to follow the appeal instructions and deadlines included with each notice as they are each a separate type of appeal.

To illustrate the violation and penalty, assume that a 50 acre vacant parcel is purchased for \$800,000; the purchaser files a Declaration of Intent on the entire 50 acre parcel and therefore no agricultural transfer tax is paid at the time of transfer. Four years later, the purchaser decides to build a house on the 50 acre parcel and has a permit issued to begin this process. This act represents a violation of the Declaration of Intent because the one acre homesite must now be removed from agricultural use assessment. The Agricultural Transfer Tax, Surcharge and Penalty will now be due for that one acre homesite (assuming the remaining 49 acres of land continue to meet the agricultural use requirements). In the above example, the Supervisor of Assessments determines the fair market value for the vacant one acre homesite to be \$90,000. The rate of 4% is used in the calculation of the Agricultural Transfer Tax. The Agricultural Transfer Tax ($\$90,000 \times .04 = \$3,600.00$), 25% surcharge ($\$3,600 \times .25 = \$900.00$) and 10% penalty ($\$3,600.00 \times .10 = \$360.00$) now due for the violation is \$4,860.00.

Exemptions from the Agricultural Transfer Tax

There are certain situations when the transfer of agricultural land is exempt from the Agricultural Transfer Tax. In these cases, there is no need for the purchaser to file a Declaration of Intent even though the land may continue to be farmed. Section §13-207 of the Tax-Property Article of the Annotated Code of Maryland lists those situations when the exemption applies.

It is important to note that the transfer is not necessarily exempt from Agricultural Transfer Tax solely because the purchaser may qualify for a particular property tax exemption or is an immediate family member. The exemptions to the Agricultural Transfer Tax are quite different from other property tax exemptions, and the purchaser should not assume the transaction will be exempt. Questions regarding Agricultural Transfer Tax exemptions should be directed to the [local Assessment Office](#).

Other Important Agricultural Transfer Tax Provisions

The Agricultural Transfer Tax may be due even though the land does not currently enjoy the benefit of the agricultural use assessment. The law requires that the tax be imposed on land that currently receives, or had received, the agricultural use assessment. Once the agricultural use assessment is removed from the land, it is assessed based on its fair market value, real property taxes are then paid based on the higher market value assessment. Tax Property Article Section §13-303(c) of the Annotated Code of Maryland provides for the reduction in the Agricultural Transfer Tax for land that has been removed from the agricultural use assessment. For land removed from the agricultural use assessment on July 1, 2019 or after, the Agricultural Transfer Tax is reduced as follows:

- Reduced by 25% the first full year that property taxes are paid on the market value assessment;
- Reduced by 50% for the second consecutive year property taxes are paid on the market value assessment;
- Reduced by 65% for the third consecutive year and all future years property taxes are paid on the market value assessment until the Agricultural Transfer Tax has been satisfied.

(Note: For land removed from agricultural use prior to July 1, 2019, the total amount of the tax due is reduced by 25% for each consecutive year that property taxes are paid on the market value assessment. Thus, after the fourth consecutive year that property tax was paid on the market value assessment, the Agricultural Transfer Tax is no longer due on the transfer of that land.)

Another important provision is the requirement that the Assessment Office be notified in advance of the recording of the deed so that the agricultural transfer tax can be calculated. If new improvements such as a house have been added to the property, the law requires that the Assessment Office be notified of the pending transfer at least 7 days prior to recording the deed. From a practical point, the office should be informed 7 days prior to settlement. There is a similar requirement when a Declaration of Intent is to be filed on only a portion of the land being transferred. Here, the Assessment Office must determine the fair market value of the land subject to the Agricultural Transfer Tax.

In all cases where an Agricultural Transfer Tax may be due, the property owner (current or prospective) is encouraged to contact their local Assessment Office for the county where the property is located within to discuss the transaction. The implications of the Agricultural Transfer Tax, Declaration of Intent agreement and agricultural use assessment requirements can be complex and lead to considerable sum of money being due. Therefore it is extremely important that all pertinent aspects of the transaction are reviewed prior to settlement.

MARYLAND STATE DEPARTMENT OF ASSESSMENTS & TAXATION
AGRICULTURAL DECLARATION OF INTENT

ACCOUNT # 181007 DISTRICT 06 MAP 0030 BLOCK PARCEL 0209

NAMES: Garland Alban

LOCATION: 12509 Stottlemeyer Road Myersville, MD 21773

ACREAGE: 17.018

I, (WE) Garland Alban, THE PURCHASER OF THE
REAL PROPERTY LOCATED AT 12509 Stottlemeyer Road Myersville, MD 21773

AND DESCRIBED AS 18.018 AC S/S Rt. 153

HEREBY DECLARE MY INTENTION TO CONTINUE AND/OR PLACE INTO AGRICULTURAL USE
THE ABOVE PROPERTY IN ACCORDANCE WITH THE PROVISIONS OF SECTION 8-209 OF THE
TAX-PROPERTY ARTICLE FOR A PERIOD OF AT LEAST FIVE (5) CONSECUTIVE FULL TAXABLE
YEARS FOLLOWING THIS DATE.

IF THE LAND DOES NOT REMAIN IN AGRICULTURAL USE, THE OWNER MUST NOTIFY THE
DEPARTMENT OF ASSESSMENTS AND TAXATION UNDER THE PENALTIES OF PERJURY.
FAILURE TO COMPLY WITH THE REQUIREMENTS FOR AGRICULTURAL USE ASSESSMENT
DURING THE FIRST FIVE (5) FULL TAXABLE YEARS FOLLOWING THE TRANSFER WILL
REQUIRE THE IMPOSITION OF THE AGRICULTURAL TRANSFER TAX, IT WILL BE BASED UPON
A CURRENT FAIR MARKET VALUE APPRAISAL AND A 10% PENALTY. THE CEASING OF
AGRICULTURAL ACTIVITIES OR THE CONSTRUCTION OF NON-AGRICULTURAL
IMPROVEMENTS (STRUCTURES) OR SITE IMPROVEMENTS ON ALL OR PART OF THE PARCEL
IS A VIOLATION OF THE DECLARATION. A VIOLATION OF THE DECLARATION OF INTENT
SUBJECTS THE PROPERTY TO A TAX PENALTY.

***I (WE) DECLARE, UNDER THE PENALTIES OF PERJURY, THAT THIS DECLARATION (INCLUDING ANY
ACCOMPANYING FORMS AND STATEMENTS) HAS BEEN EXAMINED BY ME (US) AND THE
INFORMATION CONTAINED HEREIN, TO THE BEST OF MY (OUR) KNOWLEDGE, INFORMATION, AND
BELIEF, IS TRUE, CORRECT AND COMPLETE.***

SIGNATURE _____ DATE _____

SIGNATURE _____ DATE _____
Revised 5/2006

This form seeks information for the purpose of an Agricultural Declaration of Intent. Failure to provide this information will result in denial of your application. However, some of this information would be considered a "personal record" as defined in State Government Article, §10-624. Consequently, you have the statutory right to inspect your file and to file a written request to correct or amend any information you believe to be inaccurate or incomplete. Additionally, personal information provided to the State Department of Assessments and Taxation is not generally available for public review. However, this information is available to officers of the State, county or municipality in their official capacity and to taxing officials of any State or the federal government, as provided by statute. Additionally, if your property would be used by the State Department of Assessments and Taxation as a comparable for purposes of establishing the value of another property in a hearing before the Maryland Tax Court, the requested information, or a portion thereof, may have to be provided to the owner of that other property.

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REAL PROPERTY DIVISION

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Baltimore City Assessments Wm. Donald Schaefer Tower, 6 Saint Paul Street, 11th Floor, Baltimore, MD 21202		(410) 767-8250	(410) 333-4626	sdat.balcity@maryland.gov
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Carroll County Assessments 15 E Main Street, Suite 229, Westminster, MD 21157		(410) 857-0600	(410) 857-0128	sdat.carl@maryland.gov
Cecil County Assessments District Court Multi-Service Center, 170 East Main Street, Elkton, MD 21921		(410) 996-2760	(410) 996-2770	sdat.cec@maryland.gov
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Dorchester County Assessments 501 Court Lane, PO Box 488, Cambridge, MD 21613		(410) 228-3380	(410) 228-3704	sdat.dor@maryland.gov
Frederick County Assessments 5310 Spectrum Dr, Suite E, Frederick, MD 21703		(301) 815-5350	(301) 663-8941	sdat.fred@maryland.gov
Garret County Assessments County Courthouse 317 East Alder St., Room 106, PO BOX 388, Oakland, MD 21550		(301) 334-1950	(301) 334-5018	sdat.gar@maryland.gov
Harford County Assessments Mary E.W. Ristean District Court Multi-Service Center, 2 South Bond Street, Suite 400, Belair, MD 21014		(410) 836-4800	(410) 838-5914	sdat.harf@maryland.gov
Howard County Assessments District Court Multi-Service Center, 3451 Court House Dr, Ellicott City, MD 21043		(410) 480-7940	(410) 480-7960	sdat.how@maryland.gov
Kent County Assessments 114-A Lynchburg Street, Chestertown, MD 21620		(410) 778-1410	(410) 778-1525	sdat.kentco@maryland.gov
Montgomery County Assessments 30 W. Gude Drive, Suite 400, Rockville MD 20850		(240) 314-4510	(301) 424-3864	sdat.mont@maryland.gov
Prince George's County Assessments 14735 Main Street, Suite 354B, Upper Marlboro, MD 20772		(301) 952-2500	(301) 952-2955	sdat.princeg@maryland.gov
Queen Anne's County Assessments Carter M. Hickman District Court Multi-Service Center, 120 Broadway Suite 7, Centreville, MD 21617		(410) 819-4160	(410) 819-4170	sdat.qaco@maryland.gov
St Mary's County Assessments Carter Building, 23110 Leonard Hall Drive, Room 2059, PO Box 1509 Leonardtown, MD 20650		(301) 880-2900	(301) 475-4856	sdat.stm@maryland.gov
Somerset County Assessments 11545 Somerset Avenue, Princess Anne, MD 21853		(410) 651-0868	(410) 651-1995	sdat.som@maryland.gov
Talbot County Assessments 29466 Pintail Drive, Suite 12, Easton, MD 21601		(410) 819-5920	(410) 822-0048	sdat.talb@maryland.gov
Washington County Assessments 3 Public Square, Hagerstown, MD 21740		(301) 791-3050	(301) 791-2925	sdat.wash@maryland.gov
Wicomico County Assessments Salisbury District Court Multi-Service Center, 201 Baptist Street, Box 8 Salisbury, MD 21801		(410) 713-3560	(410) 713-3570	sdat.wic@maryland.gov
Worcester County Assessments One West Market Street, Rm. 1202, Snow Hill, MD 21863		(410) 632-1196	(410) 632-1366	sdat.wor@maryland.gov

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Revised: 3/2023



MARYLAND STATE DEPARTMENT of ASSESSMENTS and TAXATION
APPLICATION FOR AGRICULTURAL USE ASSESSMENT

ACCOUNT NO 181007 DISTRICT 06 MAP 0030 PARCEL 0209 LOT SUBDIVISION ACREAGE 17.018

1. Name of owner(s): Garland Alban
2. Is owner age 70 or older? ☐ Disabled? ☐
3. Property Address: _____
Mailing Address: _____
4. Telephone Number: _____ Email: _____
5. Total acreage requested at agricultural rates: _____
Acreage in crops: _____ Type of Crop: _____
Acreage in pasture: _____
Acreage in a government program: 17.018 Acreage in woodland: _____
Name of private or governmental forestry program that the tract is under: Stewardship/ Forest Management Plan
Number and type of livestock or poultry: (i.e. 3 cattle (specify beef or dairy), 10 sheep) _____
6. Amount of last harvest for each crop: _____
7. Gross sales last year if farm is under five (5) acres:

A. Crops: \$ _____	D. Poultry Products: \$ _____
B. Livestock: \$ _____	E. Aquaculture: \$ _____
C. Livestock Products: \$ _____	F. Other; Specify: _____ \$ _____
8. Name and address of person conducting farm operation if other than owner: _____
9. Is this acreage adjacent to other farm property which you own or which is owned by an immediate family member?
 Yes ☐ No ☐ If yes, give Name of family member _____
 Relationship _____ Property address _____
10. Did you complete Schedule F in your Federal Income Tax Return? Yes ☐ No ☐
11. Is there a current, written Nutrient Management Plan covering the land at issue: Yes ☐ No ☐
 If no, will a plan be created: Yes ☐ No ☐ Approximate Date of obtaining a Plan _____
 Question #11 is for use by the Department of Agriculture: nm.sdat@maryland.gov

I certify that the above statements are true and correct and that I understand it is my responsibility to notify the Supervisor of Assessments if agricultural use of the land described above is discontinued.

Signature of Owner: _____ Date: _____

CAUTION: A transfer of any portion of the above-described land may require imposition of an agricultural transfer tax. SEE TAX PROPERTY ARTICLE, SECTION 13-301 - 13-308, ANNOTATED CODE OF MARYLAND.

This form seeks information for the purpose of an agricultural use assessment on the indicated property. Failure to provide this information will result in denial of your application. However, some of this information would be considered a "personal record" as defined in State Government Article, § 10-624. Consequently, you have the statutory right to inspect your file and to file a written request to correct or amend any information you believe to be inaccurate or incomplete. Additionally, personal information provided to the State Department of Assessments and Taxation is not generally available for public review. However, this information is available to officers of the State, county, or municipality in their official capacity and to taxing officials of any State or the federal government, as provided by statute. Additionally, if your property would be used by the State Department of Assessments and Taxation as a comparable for purposes of establishing the value of another property in a hearing before the Maryland Tax Court, the requested information or a portion thereof, may have to be provided to the owner of that other property.

Submit to the appropriate office where the property is located; a list of offices is attached.

MARYLAND STATE DEPARTMENT OF ASSESSMENTS & TAXATION
REAL PROPERTY DIVISION

Listed below are the mailing addresses for local assessment offices

ASSESSMENT OFFICE MAILING ADDRESSES	PHONE	FAX	EMAIL
Allegany County Assessments 112 Baltimore Street, 3rd Floor, Cumberland, MD 21502	(301) 777-2108	(301) 777-2052	sdatt.alle@maryland.gov
Anne Arundel County Assessments 45 Calvert St., 3rd Floor, Annapolis, MD 21401	(410) 974-5709	(410) 974-5738	sdatt.aa@maryland.gov
Baltimore City Assessments Wm. Donald Schaefer Tower, 6 Saint Paul Street, 11th Floor, Baltimore, MD 21202	(410) 767-8250	(410) 333-4626	sdatt.baltcity@maryland.gov
Baltimore County Assessments Hampton Plaza, 300 E Joppa Road, Suite 602, Towson, MD 21286	(410) 512-4900	(410) 321-4148	sdatt.blco@maryland.gov
Calvert County Assessments State Office Bldg. 200 Duke Street, Room 1200, Prince Frederick, MD 20678	(443) 550-6840	(443) 550-6850	sdatt.calv@maryland.gov
Caroline County Assessments Denton Multi-Service Center, 207 South 3rd St, Denton, MD 21629	(410) 819-4450	(410) 819-4441	sdatt.crln@maryland.gov
Carroll County Assessments 15 E Main Street, Suite 229, Westminster, MD 21157	(410) 857-0600	(410) 857-0128	sdatt.carl@maryland.gov
Cecil County Assessments District Court Multi-Service Center, 170 East Main Street, Elkton, MD 21921	(410) 996-2760	(410) 996-2770	sdatt.cec@maryland.gov
Charles County Assessments Southern Maryland Trade Center, 101 Catalpa Drive Suite 101A, LaPlata, MD 20646	(301) 932-2440	(301) 932-2189	sdatt.char@maryland.gov
Dorchester County Assessments 501 Court Lane, PO Box 488, Cambridge, MD 21613	(410) 228-3380	(410) 228-3704	sdatt.dor@maryland.gov
Frederick County Assessments 5310 Spectrum Dr, Suite E, Frederick, MD 21703	(301) 815-5350	(301) 663-8941	sdatt.fred@maryland.gov
Garret County Assessments County Courthouse 317 East Alder St., Room 106, PO BOX 388, Oakland, MD 21550	(301) 334-1950	(301) 334-5018	sdatt.gar@maryland.gov
Harford County Assessments Mary E.W. Risteau District Court Multi-Service Center, 2 South Bond Street, Suite 400, Belair, MD 21014	(410) 836-4800	(410) 838-5914	sdatt.harf@maryland.gov
Howard County Assessments District Court Multi-Service Center, 3451 Court House Dr, Ellicott City, MD 21043	(410) 480-7940	(410) 480-7960	sdatt.how@maryland.gov
Kent County Assessments 114-A Lynchburg Street, Chestertown, MD 21620	(410) 778-1410	(410) 778-1525	sdatt.kentco@maryland.gov
Montgomery County Assessments 30 W. Gude Drive, Suite 400, Rockville, MD 20850	(240) 314-4510	(301) 424-3864	sdatt.mont@maryland.gov
Prince George's County Assessments 14735 Main Street, Suite 354B, Upper Marlboro, MD 20772	(301) 952-2500	(301) 952-2955	sdatt.princeg@maryland.gov
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301 WEST PRESTON STREET, BALTIMORE, MARYLAND 21201-2395