

{Mail Date}

{Owner}  
{Address}  
{City, State, Zip}

Re: **Notice of Violation of Declaration of Intent  
Agricultural Transfer Tax, Surcharge & Penalty Due**  
Account {NUMBER} / Site Address: {Site Address}  
Map {#} – Parcel {#} – Block {#} – Lot {#}, Acreage: {Acreage in Violation}

Dear {Owner}:

On {Declaration Signed Date}, you signed an Agricultural Declaration of Intent stating that the above referenced property would remain in agricultural use for the first five (5) full taxable years after you acquired it. You will find a copy of your signed Declaration of Intent included with this letter. Failure to meet the agricultural use requirements for the portion of land referenced above has resulted in the violation of your Declaration of Intent.

This violation now requires the imposition of the Agricultural Transfer Tax, surcharge and a penalty on the portion of land removed from agricultural use under the provisions provided in Tax Property Article §13-305. **The total of the Agricultural Transfer Tax, surcharge and penalty now due is {#####.##}**. Enclosed you will find the Agricultural Transfer Tax, surcharge and penalty computation sheet that determined this amount. This amount is now due and payable to the **{Local Jurisdiction Treasurer's or Finance Office}**. Failure to pay this billing prior to July 1, {YEAR} could result in a lien placed on the property. (Please note that some jurisdictions may impose additional local transfer tax amounts in addition to the amount described in this notice).

**You may appeal the imposition of the Agricultural Transfer Tax, surcharge and penalty by appealing in writing to our office within thirty (30) days from the date of this letter.**

In addition to this letter, you will be receiving an Out of Cycle Notice of value change that details the new market value set in place resulting from the agricultural use removal. That notice of value will contain the land valuation used in the computation of Agricultural Transfer Tax. That notice provides for 45 days in which to appeal the new market value set in place and used in the attached computation sheet. Instructions for appealing the valuation are included with that notice. **Please note that an appeal filed on the imposition of Agricultural Transfer Tax is a separate appeal from any appeal filed for the valuation used in the computation of this tax.**

Please contact our office if you have any questions regarding this matter.

Sincerely,

{NAME}  
Supervisor of Assessments

Enclosures {Signed Declaration of Intent and computation sheet}

cc: {Name, County Treasurer or Finance Director}