| LARRY B. ARTZ, et al                              | * | IN THE                           |
|---|---|----------------------------------|
| VS.   | * | MARYLAND TAX COURT               |
| SUPERVISOR OF ASSESSMENTS<br>OF WASHINGTON COUNTY | * | No. 98-RP- <b>WA</b> -0531 (1-3) |

## MEMORANDUM OF GROUNDS FOR DECISION

Pursuant to an Agreement of Sale with Orion Development Corp. for the sale of a farm of which he is part owner, Mr. Artz, the Petitioner, made application for rezoning. Mr. Artz certainly had an ownership interest which limits the primary issue to whether the rezoned property had been rezoned to a more intensive use. Prior to the request which resulted in a rezoning by the County Commissioners for Tracts 1 and 3 to RR, the property had been zoned as A district. Tract 2 (64 acres) was rezoned to HI-2 which Petitioner agrees allows for more intensive use than the prior A zoning (see footnote #3, Petitioners Post-Trial Memorandum).

The evidence is clear that the zoning changes resulted in the availability of property subject to more intense use of all three tracts before the Court. Tracts 1 and 3 under the RR zone provide significant change under the residential density as required by Tax-Property Article 8-209(h)(l)(i). Tract 2 was rezoned HI-2 which does allow for more intensive use than the prior A zone.

As to the application for zoning change as to all three tracts, the RR zoning and the HI-2 zoning which were placed on the three tracts were part of a application which had set forth five different zoning requests. The Petitioner made no attempt to withdraw or amend the application and the requirements of Section 8-209(h(I)(i) have been fulfilled.

The Court=s review of the evidence of valuation was not sufficiently convincing to allow for a change in the Property Tax Assessment Appeals Board=s decision in that regard.

Accordingly, the Court will pass an Order affirming the decision of the Property Tax Assessment Appeals Board in this case.