



**DISCLOSURE OF INCLUSIONS/EXCLUSIONS, LEASED ITEMS, AND UTILITIES
ADDENDUM**

UPON EXECUTION BY BUYER AND SELLER, THIS DOCUMENT WILL BECOME AN **ADDENDUM** TO THE CONTRACT OF SALE

SELLER'S DISCLOSURE made on January 19, 2024 ■ ADDENDUM to Contract of Sale dated _____
between Buyer _____
and Seller Jonathan N. Matthews, Kirby H. Matthews
for Property known as 16320 Trenton Road, Upperco, MD 21155

1. INCLUSIONS/EXCLUSIONS. Included in the purchase price are all permanently attached fixtures, including all smoke detectors (and, carbon monoxide detectors, as applicable). Certain other **now existing items** which may be considered personal property, whether installed or stored upon the property, **are included if box below is checked.**

- | | | | |
|---|---|--|--|
| <input type="checkbox"/> Alarm System | <input checked="" type="checkbox"/> Exist. W/W Carpet | <input type="checkbox"/> Playground Equipment | <input type="checkbox"/> TV Antenna |
| <input checked="" type="checkbox"/> Ceiling Fan(s) # <u>7</u> | <input checked="" type="checkbox"/> Fireplace Screens/Doors | <input type="checkbox"/> Pool, Equipment & Cover | <input type="checkbox"/> Trash Compactor |
| <input type="checkbox"/> Central Vacuum | <input checked="" type="checkbox"/> Fireplace Equipment wood rack | <input checked="" type="checkbox"/> Refrigerator(s) # _____ | <input checked="" type="checkbox"/> Wall Mount TV Brackets |
| <input checked="" type="checkbox"/> Clothes Dryer | <input checked="" type="checkbox"/> Freezer | <input type="checkbox"/> w/ Ice Maker(s) # _____ | <input type="checkbox"/> Wall Oven(s) # _____ |
| <input checked="" type="checkbox"/> Clothes Washer | <input type="checkbox"/> Furnace Humidifier | <input type="checkbox"/> Satellite Dish | <input checked="" type="checkbox"/> Water Filter |
| <input type="checkbox"/> Cooktop | <input type="checkbox"/> Garage Opener(s) # _____ | <input checked="" type="checkbox"/> Screens | <input type="checkbox"/> Water Softener |
| <input checked="" type="checkbox"/> Dishwasher | <input type="checkbox"/> Garage remote(s) # _____ | <input type="checkbox"/> Shades/Blinds | <input type="checkbox"/> Window A/C Unit(s) # _____ |
| <input type="checkbox"/> Drapery/Curtain Rods | <input checked="" type="checkbox"/> Garbage Disposal | <input checked="" type="checkbox"/> Storage Shed(s) # <u>1</u> | <input type="checkbox"/> Window Fan(s) # _____ |
| <input type="checkbox"/> Draperies/Curtains | <input type="checkbox"/> Hot Tub, Equipment & Cover | <input type="checkbox"/> Storm Doors | <input type="checkbox"/> Wood Stove |
| <input type="checkbox"/> Electronic Air Filter | <input type="checkbox"/> Intercom | <input type="checkbox"/> Storm Windows | |
| <input checked="" type="checkbox"/> Exhaust Fan(s) # <u>1</u> | <input checked="" type="checkbox"/> Microwave | <input checked="" type="checkbox"/> Stove or Range | |

ADDITIONAL INCLUSIONS (SPECIFY): Two under counter beverage refrigerators, ice maker

ADDITIONAL EXCLUSIONS (SPECIFY): _____

2. LEASED ITEM(S) INCLUDED:

- | | |
|--|--------------------------------------|
| <input checked="" type="checkbox"/> Fuel Tank(s) Tevis - 3 propane tanks | <input type="checkbox"/> Other _____ |
| <input type="checkbox"/> Solar Panels | <input type="checkbox"/> Other _____ |
| <input type="checkbox"/> Alarm System | <input type="checkbox"/> Other _____ |
| <input type="checkbox"/> Water Treatment System | <input type="checkbox"/> Other _____ |

ADDITIONAL TERMS AND/OR INFORMATION REGARDING LEASED ITEM(S): _____

3. UTILITIES: WATER, SEWAGE, HEATING, AND AIR CONDITIONING (check all that apply):

- | | | | | | |
|------------------|---------------------------------|--|--------------------------------------|---|---|
| Water Supply | <input type="checkbox"/> Public | <input checked="" type="checkbox"/> Well | | | |
| Sewage Disposal | <input type="checkbox"/> Public | <input checked="" type="checkbox"/> Septic | <input type="checkbox"/> Other _____ | | |
| Heating | <input type="checkbox"/> Gas | <input checked="" type="checkbox"/> Electric | <input type="checkbox"/> Oil | <input checked="" type="checkbox"/> Heat Pump | <input checked="" type="checkbox"/> Other <u>geothermal</u> |
| Hot Water | <input type="checkbox"/> Gas | <input type="checkbox"/> Electric | <input type="checkbox"/> Oil | | <input checked="" type="checkbox"/> Other <u>propane</u> |
| Air Conditioning | <input type="checkbox"/> Gas | <input type="checkbox"/> Electric | | | <input checked="" type="checkbox"/> Other <u>geothermal</u> |
- Utility Service Providers: BGE

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

Buyer Signature _____	Date _____	DocuSigned by: <u>Jonathan N. Matthews</u>	1/19/2024
		Seller Signature <u>Jonathan N. Matthews</u>	Date
Buyer Signature _____	Date _____	DocuSigned by: <u>Kirby H. Matthews</u>	1/19/2024
		Seller Signature <u>Kirby H. Matthews</u>	Date

GENERAL ADDENDUM TO CONTRACT OF SALE
FOR USE WITH THE MARYLAND ASSOCIATION OF REALTORS® RESIDENTIAL CONTRACT OF SALE FORM

Addendum Number _____ to Contract of Sale (the "Contract") dated _____

Buyer(s): _____

Seller(s): Jonathan N. Matthews Kirby H. Matthews

Property: 16320 Trenton Road, Upperco, MD 21155

1. LEGAL REQUIREMENT: A Contract for the sale of real property is required to be in writing to be enforceable under the laws of the State of Maryland. Once signed by the parties, the Contract becomes a legally binding agreement. The original terms of the Contract can only be altered thereafter with the agreement of the parties expressed in writing. All parties have the right to be represented by an attorney and are encouraged to seek competent advice if they do not understand any term(s) of the Contract. The broker/agent is required to promptly submit all written Contract offers to the Seller.

2. INTENDED USE: The use of a particular property may be limited or restricted as a result of zoning laws, local ordinances and/or restrictive covenants applicable to the property. The Contract of Sale form provided by the broker/agent is designed and intended for use only in the purchase and sale of single-family residences or unimproved residential property. If Buyer intends to use a property for any other purpose, the standard Contract of Sale form may not adequately serve to protect Buyer's interests without the addition of an appropriate clause or addendum conditioning the Contract offer upon a determination that Buyer's intended use of the Property will be permitted.

3. SETTLEMENT: All persons to be in title and/or responsible where a mortgage is to be created should be present at the time of settlement and may be required to provide proper identification. Prior to settlement, a lender normally requires that Buyer obtain and provide a fully paid homeowner's insurance policy, a termite inspection report, and various certifications which may be applicable to improved properties. Buyer should be prepared at the time of settlement to pay the settlement costs and the balance due under the Contract. Buyer must provide cash, wired funds, bank check or certified check for amounts to be paid at settlement. In some cases, Seller may be required to provide funds in excess of the 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 should make inquiry of the title company or settlement attorney prior to settlement. Buyer should establish gas, electric and water service in Buyer's name commencing the day of settlement.

4. GROUND RENT: If a Property is subject to an existing ground rent as provided in a lease recorded among the Land Records, or if a ground rent is to be created, Seller will make those disclosures required by law by an appropriate additional clause or addendum to the Contract.

5. RENTAL: If any portion of the Property is to be rented to tenants by Buyer, the local government may require that the Property be registered prior to any rental and a yearly registration fee may be assessed by the local government. You may call the appropriate government office for further information. If the Property is now or has been rented to tenants, local laws may give the tenants certain rights to purchase the Property. These rights are set forth in the Contract. Effective October 1, 1994, certain disclosures are required regarding the presence of lead paint in certain rental properties.

6. EQUAL HOUSING OPPORTUNITY: A REALTOR® is required by federal, state and local law, and the Code of Ethics of the National Association of REALTORS® to treat all parties in a non-discriminatory manner without regard to race, color, creed, age, religion, national origin, sex, marital status, familial status, physical or mental disability, occupation, sexual orientation or preference, or other protected classifications under Fair Housing Laws.

7. HOMEOWNER ASSOCIATIONS/CONDOMINIUMS: If a Property is part of a development subject to the imposition of mandatory fees as defined by the Maryland Homeowners Association Act, and/or a condominium unit, Seller will make the required disclosures by an appropriate addendum to the Contract.

8. COVENANTS AND RESTRICTIONS AFFECTING PROPERTY: A majority of homes, whether new or re-sale, located in a subdivision are subject to certain restrictions applicable to the use of the Property as well as the construction of certain improvements to the Property. Such restrictions are referred to as covenants and, in the case of Property subject to a Homeowners Association or Condominium Association, the covenants are contained in a Declaration of Covenants and Restrictions as well as the Bylaws of the Association. However, many properties are also subject to covenants even though the Property is not subject to a Homeowners Association or Condominium Association. Buyers are encouraged to inquire as to any covenants and restrictions which may be applicable to the Property which is being considered for purchase.

9. PRIVATE AGREEMENTS: Some communities may be subject to agreements, covenants or restrictions relating to the cost of certain maintenance items, restricting the use of properties or dealing with other matters. For example, properties sharing a driveway are often subject to such agreements. These private agreements do not fall within the required disclosures of HOA or condominium laws and may or may not be recorded. Buyer should make inquiries of Seller prior to or at the time of Contract.

10. WETLANDS, WATERWAYS AND/OR FLOOD PLAINS: Buyer is advised that, if all or a portion of the Property has wetlands and/or waterways or is located in a designated flood plain, the approval of the U.S. Army Corps of Engineers (the "Corps"), the Maryland Department of Natural Resources and other federal, state or local agencies may be necessary before a building permit for either new construction or expansion or improvement of the Property can be issued. Additionally, the future use of existing improved property may be restricted due to the presence of waterways, wetlands, and/or flood plains. Information as to wetlands, waterways and/or flood plains can be obtained from the District Office of the Corps at (410) 962-3670, the Maryland Department of Natural Resources at 1-877-620-8DNR (8367) or the Office of Planning and Zoning of the county or city in which the Property is situated. The Buyer expressly assumes the risk that the Property may be subject to restrictions due to the presence of waterways, wetland, and/or flood designations.

11. REFORESTATION: (Note: Applicable to property containing 40,000 or more square feet of land.) Buyer is hereby advised that if Buyer intends to apply for subdivision or site plan approval or a grading or sediment control permit upon the Property, applicable City or County law may require as a condition of such approval that Buyer submit plans acceptable to the City/County for establishing new tree cover, planting trees to replace forest which has been recently removed, and conserving the cutting and clearing of trees in accordance with applicable laws and regulations.

12. CHESAPEAKE BAY CRITICAL AREA: If all or a portion of a Property is located within 1,000 feet of tidal waters of the Chesapeake Bay, there may be restrictions on the use and/or development of the Property. Additional information regarding the Chesapeake Bay Critical Areas is available from the Critical Areas Program established by the local government of each county in Maryland and Baltimore City.

13. 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 email maanoiseabatement@mdot.state.md.us. 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.

14. INSURANCE: Buyer acknowledges that, as a condition of making a mortgage loan, lenders may require proof of hazard insurance coverage and may also require flood insurance coverage.

15. PROPERTY CONDITION (HOME INSPECTION): If the appropriate contingency is included in the Contract, home inspection firms may be employed to inspect the condition of the Property, including central heating and cooling systems and components, plumbing and electrical systems and components, the roofing, exterior and interior walls, ceilings and floors, foundation and/or basement (including chronic water penetration). If the Property is part of a condominium, Buyer's rights include access to the common areas to perform the inspection.

16. PRIVATE WATER AND SEWAGE SYSTEMS: Many properties are serviced by wells and/or private water and/or sewage systems. Local laws or lenders may require various tests and/or inspections. If the Property is serviced by any such system, this should be addressed by a separate addendum to the Contract.

17. 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 the home can include, but are not limited to, cleaning chemicals, paint, asbestos, radon, lead paint, petroleum products, lawn and garden chemicals and indoor air pollutants that can accumulate. Hazardous materials outside the 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. Generally, additional information pertaining to these materials is available from the Maryland Department of the Environment (MDE) at (410) 537-3000.

18. FIRE-RETARDANT TREATED PLYWOOD: The use of fire-retardant treated (FRT) plywood as roof sheathing may result in the loss of wood strength through thermal degradation. The extent of such degradation depends upon the particular fire-retardant treatment used as well as the temperature levels and the degree of moisture present in the roof and attic systems. Additional information regarding FRT plywood is available from the National Association of Homebuilders at (800) 368-5242. For information as to whether a Property was constructed with FRT plywood, Buyer may contact the local Department of Building Inspections and Permits and/or request that a home inspector determine the condition of FRT plywood if present.

19. RADON: The MDE and the U.S. Environmental Protection Agency (EPA) have found levels of naturally occurring radon in some areas of Maryland that exceed the levels considered acceptable by the EPA. Studies have shown that extended exposure to high levels of radon can adversely affect your health. Radon testing firms in the area have special equipment to detect elevated levels of radon on a Property. They can also recommend actions to be taken to decrease concentrations of radon to an acceptable level. Buyer is advised to contact the Center for Radiological Health at the MDE at (410) 537-3000 for further information on radon.

20. LEAD PAINT: The MDE has found that many homes built before 1978 contain lead paint, the ingestion of which can be particularly dangerous. The potential dangers of lead paint may be greatly exacerbated by repairs and renovations performed without the assistance of a qualified lead paint removal specialist. Buyer is advised to contact the Lead Paint Poisoning Prevention Division of the MDE at (410) 537-3000 for further information on lead paint. Specialists are available to determine if lead paint has been used in a Property. In some cases, lead paint inspection may be mandatory.

21. ASBESTOS: Asbestos has been used in residential property for insulation, fireproofing, acoustical, decorative and other purposes. Common uses of asbestos include insulation around boilers and pipes, surfacing material, ceiling and floor tiles, roofing material, wallboard, and cement pipe. Improper handling or removal of asbestos during renovations or repairs may damage the asbestos and cause asbestos particles to become airborne, potentially causing health risks. Buyer is advised to contact the MDE at (410) 537-3000 for further information on asbestos.

22. AVAILABILITY OF LIMITED WARRANTY: A Limited Warranty may be available for purchase through a Broker. Such a Limited Warranty may provide, subject to the terms and conditions of the Limited Warranty, compensation in the event certain named components and/or appliances become inoperable or fail during a specified period of time (usually one year from settlement).

23. NEWLY CONSTRUCTED RESIDENCES: a) New Home Warranty Plan: If a Property is a newly constructed dwelling, Maryland law requires that Seller/Builder provide Buyer with a written statement concerning the presence or absence of a New Home Warranty (addendum will be attached); b) Insulation: Seller/Builder must inform Buyer of the location, type and thickness (R Factor) of insulation used in the walls and roof of the newly constructed residence; c) Water/Sewer Service: a Property may be subject to a fee or assessment which purports to cover or defray the cost of installing or maintaining all or part of the public water or waste water facilities serving a subdivision. This fee or assessment may be payable annually. Seller will provide Buyer with a detailed written disclosure of the amount of the fee, the duration of the fee, and any right to prepay or discount the fee.

24. CERTIFICATIONS: 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.

25. FHA PREPAYMENT: FHA regulations specify that if the loan is paid in full on the first day of a month, interest for that month is not payable, but if the loan is paid in full on any day other than the first day of a month, interest may be payable through the end of that month.

26. NOTICES/FAX TRANSMISSIONS: Unless otherwise provided herein or in another Addendum, any notice to Buyer shall be effective when delivered to Buyer or an agent of Buyer, and any notice to Seller shall be effective when delivered to Seller or an agent of Seller. Notices under the Contract shall be in writing, and may be hand-delivered, mailed or transmitted by an electronic medium which produces a tangible copy. An electronic copy of a signed offer, acceptance, addendum or notice shall be deemed the equivalent of the original document. While not required, it is suggested that documents with original manual signatures of the parties be forwarded to Buyer and Seller in accordance with the Contract.

Date	Buyer(s)/Tenant(s)
Date	Buyer(s)/Tenant(s)
1/9/2024	DocuSigned by: Jonathan N. Matthews 03188785797A4A8
Date	Seller(s)/Owner(s)
1/16/2024	DocuSigned by: KMatthews 63730F2270024E1
Date	Seller(s)/Owner(s)

This form has been prepared for the sole use of the following Boards/Associations of REALTORS® and their members. Each Board/Association, 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.

The Greater Baltimore Board of REALTORS®, Inc.
Carroll County Association of REALTORS®, Inc.

Harford County Association of REALTORS®, Inc.
Howard County Association of REALTORS®, Inc.



BALTIMORE COUNTY NOTICES AND DISCLOSURES ADDENDUM
(For use with Maryland Association of REALTORS® Residential Contract of Sale)

BUYER: _____

SELLER: Jonathan N. Matthews _____ Kirby H. Matthews _____

PROPERTY: 16320 Trenton Road, Upperco, MD 21155 _____

1. **MASTER PLAN:** Buyer is hereby advised that the Property, or the area in which the Property is located, may be affected by provisions of the current Baltimore County Master Plan. You may wish to review the Master Plan. To become fully informed of current and future land use plans, facilities plans, public works plans or school plans, you should consult the appropriate Baltimore County agency for information regarding such plans. For further information, contact Baltimore County Office of Planning at 410-887-3211, 401 Bosley Avenue, Suite 406, Towson, Maryland, 21204.

<https://www.baltimorecountymd.gov/Agencies/planning/masterplanning/masterplan2020download.html>

Buyer acknowledges that Seller has informed Buyer that (a) the Property may be affected by provisions of the Master Plan and that Buyer may wish to review the Master Plan, and (b) in order to become fully informed of current and future land use plans, facilities plans, public works plans, school plans, or other plans affecting the Property or locality, Buyer should consult the appropriate state, Baltimore County or other authorities for information regarding such plans.

Buyer's Signature _____ Buyer's Signature _____

2. **DEVELOPMENT PLAN:** Buyer is hereby advised that the Property, or the area in which the Property is located, may be affected by the provisions of a development plan. To become fully informed of any current development plan affecting the Property, and in order to have an opportunity to review such development plan, Buyer should contact the appropriate Baltimore agency. For further information, contact Baltimore County Department of Permits and Development Management at 410-887-3353, 111 W. Chesapeake Avenue, Towson, Maryland, 21204.

https://www.baltimorecountymd.gov/departments/permits/pdm_devmanage

3. **PANHANDLE LOTS:** Buyer is hereby advised that if the Property is a panhandle lot (as defined in Section 32-4-101 of the Baltimore County Code), the County is not responsible for maintaining the road, removing snow, or providing trash collection along the panhandle driveway. For further information, contact Baltimore County Department of Permits and Development Management at 410-887-3353, 111 W. Chesapeake Avenue, Towson, Maryland, 21204.

https://www.baltimorecountymd.gov/departments/permits/pdm_devmanage/

4. **AGRICULTURAL OPERATIONS:** If the Property is located in, or within five hundred feet (500') of an R.C. 4 zone, Buyer is hereby advised that the Property may be subject to inconvenience or discomforts arising from agricultural operations, including, but not limited to: operation of machinery of any kind (including aircraft) during any 24-hour period; the storage and disposal of manure; and the application by spraying or otherwise of chemical fertilizers, soil amendments, herbicides and pesticides. Baltimore County shall not consider an agricultural operation to be a public or private nuisance if the operation complies with all federal, state or county health and zoning requirements and is not being conducted in a negligent manner. For further information, contact Baltimore County Department of Permits & Development Management at 410-887-3353, 111 W. Chesapeake Avenue, Towson, Maryland, 21204.

https://www.baltimorecountymd.gov/departments/permits/pdm_devmanage/

5. **BALTIMORE COUNTY TRANSFER TAX EXEMPTION FOR OWNER-OCCUPIED RESIDENTIAL PROPERTY:** Buyer and Seller are hereby advised that the Baltimore County Transfer Tax does not apply to the first Twenty-Two Thousand Dollars (\$22,000.00) of consideration payable for residentially improved owner-occupied real property. Under Baltimore law, the Buyer will receive the full benefit of this exemption, unless the Seller pays all Baltimore County transfer taxes, in which case the Seller will receive the benefit. **(initial)** _____ Seller agrees to pay all Baltimore County transfer taxes.

11. RENTAL HOUSING LICENSE -BALTIMORE COUNTY:

- (A) In Baltimore County, all buildings or a portion of a building that contain one to six dwelling units intended or designated as rental units must register and be licensed with Baltimore County on or before January 1, 2009.
- (B) A person who owns and rents a dwelling unit or a portion of a dwelling unit without a license may be subject to the denial, suspension, revocation or non-renewal of the license and/or civil penalties of \$25 per day for each day a violation occurs and \$200 per day for each day a correction notice is not complied with, and there will be a \$1,000 fine for not complying with the Rental Registration Law.
- (C) In the event a rental dwelling located in Baltimore County is sold or a change of ownership of the dwelling occurs, the new property owner is required to notify the Baltimore County Department of Permits and Development Management of the change of ownership.

<https://www.baltimorecountymd.gov/departments/permits/rentalregistration/index.html>

12. 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 that, partially or completely, may capture surface streams), 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 <http://www.mde.maryland.gov>.

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.

_____	_____
BUYER	DATE
_____	_____
BUYER	DATE
DocuSigned by: <i>Jonathan N. Matthews</i>	1/9/2024
_____	_____
SELLER	DATE
DocuSigned by: <i>KIMATHUR</i>	1/16/2024
_____	_____
SELLER	DATE

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The Greater Baltimore Board of REALTORS®, Inc.	Harford County Association of REALTORS®, Inc.
Carroll County Association of REALTORS®, Inc.	Howard County Association of REALTORS®, Inc.

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DISCLOSURE OF INFORMATION ON LEAD-BASED PAINT AND/OR LEAD-BASED PAINT HAZARDS

Property Address: 16320 Trenton Road, Upperco, MD 21155

SELLER/LANDLORD REPRESENTS AND WARRANTS, INTENDING THAT SUCH BE RELIED UPON REGARDING THE ABOVE PROPERTY, THAT (SELLER/LANDLORD TO INITIAL APPLICABLE LINE): _____ / _____ housing was constructed prior to 1978 OR _____ / _____ date of construction is uncertain.

FEDERAL LEAD WARNING STATEMENT: A buyer/tenant of any interest in residential real property on which a residential dwelling was built prior to 1978 is notified that such property may contain lead-based paint and that exposure to lead from lead-based paint, paint chips or lead paint dust may place young children at risk of developing lead poisoning if not managed properly Lead poisoning in young children may produce permanent neurological damage, including learning disabilities, reduced intelligence quotient, behavioral problems, and impaired memory. Lead poisoning also poses a particular risk to pregnant women. The seller/landlord of any interest in residential real property is required to disclose to the buyer/tenant the presence of known lead-based paint hazards and to provide the buyer/tenant with any information on lead-based paint hazards from risk assessments or inspections in the seller's/landlord's possession. A tenant must receive a federally approved pamphlet on lead poisoning prevention. It is recommended that a buyer conduct a risk assessment or inspection for possible lead-based paint hazards prior to purchase.

Seller's/Landlord's Disclosure

- (a) Presence of lead-based paint and/or lead-based paint hazards (initial (i) or (ii) below):
(i) _____ / _____ Known lead-based paint and/or lead-based paint hazards are present in the housing (explain).
(ii) JMM / KML Seller/Landlord has no knowledge of lead-based paint and/or lead-based paint hazards in the housing.
(b) Records and reports available to the seller (initial (i) or (ii) below):
(i) _____ / _____ Seller/Landlord has provided the purchaser/tenant with all available records and reports pertaining to lead-based paint and/or lead-based paint hazards in the housing (list documents below).
(ii) JMM / KML Seller/Landlord has no reports or records pertaining to lead-based paint and/or lead-based paint hazards in the housing.

Buyer's/Tenant's Acknowledgment (initial)

- (c) _____ / _____ Buyer/Tenant has received copies of all information listed in section (b)(i) above, if any.
(d) _____ / _____ Buyer/Tenant has received the pamphlet Protect Your Family from Lead In Your Home.
(e) Buyer has (initial (i) or (ii) below):
(i) _____ / _____ received a 10-day opportunity (or mutually agreed upon period) to conduct a risk assessment or inspection for the presence of lead-based paint and/or lead-based paint hazards; or
(ii) _____ / _____ waived the opportunity to conduct a risk assessment or inspection for the presence of lead-based paint and/or lead-based paint hazards.

Agent's Acknowledgment (initial)

(f) JMS Agent has informed the Seller/Landlord of the Seller's/Landlord's obligations under 42 U.S.C. 4852(d) and is aware of his/her responsibility to ensure compliance.

Certification of Accuracy

The following parties have reviewed the information above and certify, to the best of their knowledge, that the information they have provided is true and accurate.

Table with 4 columns: Party Name, Date, Buyer/Tenant, Date. Rows include Jonathan N. Matthews (1/9/2024), Jonathan Schmitt (1/16/2024), and Jonathan Schmitt, Broker (1/5/2024).



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 Jonathan N. Matthews Kirby H. Matthews
 known as 16320 Trenton Road, Upperco, MD 21155 for Property _____

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	<div style="display: flex; justify-content: space-between; align-items: center;"> <div style="font-size: small;">DocuSigned by: <i>Jonathan N. Matthews</i> 201601260922110</div> <div style="font-size: small;">1/9/2024</div> </div>	Date
Buyer's Signature	Date	<div style="display: flex; justify-content: space-between; align-items: center;"> <div style="font-size: small;">DocuSigned by: <i>Matthew</i> 201601260922110</div> <div style="font-size: small;">1/16/2024</div> </div>	Date
Agent's Signature	Date	<div style="display: flex; justify-content: space-between; align-items: center;"> <div style="font-size: small;">DocuSigned by: <i>Jonathan Schmitt, Broker</i> 201601260922110</div> <div style="font-size: small;">1/5/2024</div> </div>	Date

MARYLAND RESIDENTIAL PROPERTY DISCLOSURE AND DISCLAIMER STATEMENT

Property Address: 16320 Trenton Road, Upperco, MD 21155

Legal Description:

NOTICE TO SELLER AND PURCHASER

Section 10-702 of the Real Property Article, Annotated Code of Maryland, requires the seller of certain residential real property to furnish to the purchaser either (a) a RESIDENTIAL PROPERTY DISCLAIMER STATEMENT stating that the seller is selling the property "as is" and makes no representations or warranties as to the condition of the property or any improvements on the real property, except as otherwise provided in the contract of sale, or in a listing of latent defects; or (b) a RESIDENTIAL PROPERTY DISCLOSURE STATEMENT disclosing defects or other information about the condition of the real property actually known by the seller. Certain transfers of residential property are excluded from this requirement (see the exemptions listed below).

10-702. EXEMPTIONS. The following are specifically excluded from the provisions of §10-702:

- 1. The initial sale of single family residential real property:
A. that has never been occupied; or
B. for which a certificate of occupancy has been issued within 1 year before the seller and buyer enter into a contract of sale;
2. A transfer that is exempt from the transfer tax under §13-207 of the Tax-Property Article, except land installment contracts of sales under §13-207(a) (11) of the Tax-Property Article and options to purchase real property under §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 use other than residential use or to be demolished; or
7. A sale of unimproved real property.

Section 10-702 also requires the seller to disclose information about latent defects in the property that the seller has actual knowledge of. The seller must provide this information even if selling the property "as is." "Latent defects" are defined as: Material defects in real property or an improvement to real property that:

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

MARYLAND RESIDENTIAL PROPERTY DISCLOSURE STATEMENT

NOTICE TO SELLERS: Complete and sign this statement only if you elect to disclose defects, including latent defects, or other information about the condition of the property actually known by you; otherwise, sign the Residential Property Disclaimer Statement. You may wish to obtain professional advice or inspections of the property; however, you are not required to undertake or provide any independent investigation or inspection of the property in order to make the disclosure set forth below. The disclosure is based on your personal knowledge of the condition of the property at the time of the signing of this statement.

NOTICE TO PURCHASERS: The information provided is the representation of the Sellers and is based upon the actual knowledge of Sellers as of the date noted. Disclosure by the Sellers is not a substitute for an inspection by an independent home inspection company, and you may wish to obtain such an inspection. The information contained in this statement is not a warranty by the Sellers as to the condition of the property of which the Sellers have no knowledge or other conditions of which the Sellers have no actual knowledge.

How long have you owned the property? _____

Property System: Water, Sewage, Heating & Air Conditioning (Answer all that apply)

Water Supply [] Public [] Well [] Other _____
Sewage Disposal [] Public [] Septic System approved for _____ (# of bedrooms) Other Type _____
Garbage Disposal [] Yes [] No
Dishwasher [] Yes [] No
Heating [] Oil [] Natural Gas [] Electric [] Heat Pump Age _____ [] Other _____
Air Conditioning [] Oil [] Natural Gas [] Electric [] Heat Pump Age _____ [] Other _____
Hot Water [] Oil [] Natural Gas [] Electric Capacity _____ Age _____ [] Other _____

Please indicate your actual knowledge with respect to the following:

1. Foundation: Any settlement or other problems? Yes No Unknown

Comments: _____

2. Basement: Any leaks or evidence of moisture? Yes No Unknown Does Not Apply

Comments: _____

3. Roof: Any leaks or evidence of moisture? Yes No Unknown

Type of Roof: _____ Age _____

Comments: _____

Is there any existing fire retardant treated plywood? Yes No Unknown

Comments: _____

4. Other Structural Systems, including exterior walls and floors:

Comments: _____

Any defects (structural or otherwise)? Yes No Unknown

Comments: _____

5. Plumbing system: Is the system in operating condition? Yes No Unknown

Comments: _____

6. Heating Systems: Is heat supplied to all finished rooms? Yes No Unknown

Comments: _____

Is the system in operating condition? Yes No Unknown

Comments: _____

7. Air Conditioning System: Is cooling supplied to all finished rooms? Yes No Unknown Does Not Apply

Comments: _____

Is the system in operating condition? Yes No Unknown Does Not Apply

Comments: _____

8. Electric Systems: Are there any problems with electrical fuses, circuit breakers, outlets or wiring?

Yes No Unknown

Comments: _____

8A. Will the smoke alarms provide an alarm in the event of a power outage? Yes No

Are the smoke alarms over 10 years old? Yes No

If the smoke alarms are battery operated, are they sealed, tamper resistant units incorporating a silence/hush button, which use long-life batteries as required in all Maryland Homes by 2018? Yes No

Comments: _____

9. Septic Systems: Is the septic system functioning properly? Yes No Unknown Does Not Apply

When was the system last pumped? Date _____ Unknown

Comments: _____

10. Water Supply: Any problem with water supply? Yes No Unknown

Comments: _____

Home water treatment system: Yes No Unknown

Comments: _____

Fire sprinkler system: Yes No Unknown Does Not Apply

Comments: _____

Are the systems in operating condition? Yes No Unknown

Comments: _____

11. Insulation:

In exterior walls? Yes No Unknown

In ceiling/attic? Yes No Unknown

In any other areas? Yes No Where? _____

Comments: _____

12. Exterior Drainage: Does water stand on the property for more than 24 hours after a heavy rain?

Yes No Unknown

Comments: _____

Are gutters and downspouts in good repair? Yes No Unknown

Comments: _____

13. Wood-destroying insects: Any infestation and/or prior damage? Yes No Unknown

Comments: _____

Any treatments or repairs? Yes No Unknown

Any warranties? Yes No Unknown

Comments: _____

14. Are there any hazardous or regulated materials (including, but not limited to, licensed landfills, asbestos, radon gas, lead-based paint, underground storage tanks, or other contamination) on the property? Yes No Unknown

If yes, specify below

Comments: _____

15. If the property relies on the combustion of a fossil fuel for heat, ventilation, hot water, or clothes dryer operation, is a carbon monoxide alarm installed in the property?

Yes No Unknown

Comments: _____

16. Are there any zoning violations, nonconforming uses, violation of building restrictions or setback requirements or any recorded or unrecorded easement, except for utilities, on or affecting the property? Yes No Unknown

If yes, specify below

Comments: _____

16A. If you or a contractor have made improvements to the property, were the required permits pulled from the county or local permitting office? Yes No Does Not Apply Unknown

Comments: _____

17. Is the property located in a flood zone, conservation area, wetland area, Chesapeake Bay critical area or Designated Historic District? Yes No Unknown If yes, specify below

Comments: _____

18. Is the property subject to any restriction imposed by a Home Owners Association or any other type of community association?

Yes No Unknown If yes, specify below

Comments: _____

19. Are there any other material defects, including latent defects, affecting the physical condition of the property?

Yes No Unknown

Comments: _____

NOTE: Seller(s) may wish to disclose the condition of other buildings on the property on a separate RESIDENTIAL PROPERTY DISCLOSURE STATEMENT.

The seller(s) acknowledge having carefully examined this statement, including any comments, and verify that it is complete and accurate as of the date signed. The seller(s) further acknowledge that they have been informed of their rights and obligations under §10-702 of the Maryland Real Property Article.

Seller(s) _____ Date _____

Seller(s) _____ Date _____

The purchaser(s) acknowledge receipt of a copy of this disclosure statement and further acknowledge that they have been informed of their rights and obligations under §10-702 of the Maryland Real Property Article.

Purchaser _____ Date _____

Purchaser _____ Date _____

MARYLAND RESIDENTIAL PROPERTY DISCLAIMER STATEMENT

NOTICE TO SELLER(S): Sign this statement only if you elect to sell the property without representations and warranties as to its condition, except as otherwise provided in the contract of sale and in the listing of latent defects set forth below; otherwise, complete and sign the RESIDENTIAL PROPERTY DISCLOSURE STATEMENT.

Except for the latent defects listed below, the undersigned seller(s) of the real property make no representations or warranties as to the condition of the real property or any improvements thereon, and the purchaser will be receiving the real property "as is" with all defects, including latent defects, which may exist, except as otherwise provided in the real estate contract of sale. The seller(s) acknowledge having carefully examined this statement and further acknowledge that they have been informed of their rights and obligations under §10-702 of the Maryland Real Property Article.

Section 10-702 also requires the seller to disclose information about latent defects in the property that the seller has actual knowledge of. The seller must provide this information even if selling the property "as is." "Latent defects" are defined as: Material defects in real property or an improvement to real property that:

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

Does the seller(s) have actual knowledge of any latent defects? Yes No If yes, specify:

Seller Jonathan N. Matthews Date 1/19/2024
DocuSigned by: 9218B78E797A4A9...

Seller [Signature] Date 1/19/2024
DocuSigned by: 8373DF5270024E1...

The purchaser(s) acknowledge receipt of a copy of this disclaimer statement and further acknowledge that they have been informed of their rights and obligations under §10-702 of the Maryland Real Property Article.

Purchaser _____ Date _____

Purchaser _____ Date _____



CONSERVATION EASEMENT ADDENDUM

ADDENDUM dated _____ to Contract of Sale between Buyer _____ and Seller Jonathan N. Matthews Kirby H. Matthews for Property known as 16320 Trenton Road, Upperco, MD 21155

THE PROPERTY IS ENCUMBERED BY ONE OR MORE CONSERVATION EASEMENTS OR OTHER RESTRICTIONS LIMITING OR AFFECTING USES OF THE PROPERTY. MARYLAND LAW REQUIRES THAT THE VENDOR DELIVER TO THE BUYER COPIES OF ALL CONSERVATION EASEMENTS ON OR BEFORE THE DAY THE CONTRACT IS ENTERED INTO. THE BUYER SHOULD REVIEW ALL CONSERVATION EASEMENTS CAREFULLY TO ASCERTAIN THE BUYER'S RIGHTS, RESPONSIBILITIES AND OBLIGATIONS UNDER THE CONSERVATION EASEMENTS, INCLUDING ANY REQUIREMENT THAT AFTER THE SALE THE BUYER MUST INFORM THE OWNER OF THE CONSERVATION EASEMENT OF THE SALE OF THE PROPERTY.

"Conservation easement" means an easement, covenant, restriction, or condition on real property, including an amendment to an easement, covenant, restriction, or condition, as provided for in § 2-118 of the Real Property Article, Annotated Code of Maryland that is:

1. Owned by:
 - a. The Maryland Environmental Trust;
 - b. The Maryland Historical Trust;
 - c. The Maryland Agricultural Land Preservation Foundation;
 - d. The Maryland Department of Natural Resources;
 - e. A county or municipal corporation and is funded by the Maryland Department of Natural Resources, the Rural Legacy Program, or a local agricultural preservation program; or
 - f. A land trust ("land trust" means an organization that: (i) is a qualified organization under § 170(h)(3) of the Internal Revenue Code and regulations adopted under that section; and (ii) has executed a cooperative agreement with the Maryland Environmental Trust); or
2. Required by a permit issued by the Department of the Environment.

A Buyer who receives this notice and copies of the easements on or before entering into a contract of sale for the Property does not have a right to rescind the contract of sale based on the information received from the Seller.

A Buyer who does not receive this notice and copies of the easements on or before entering into a contract of sale for the Property, on written notice to the Seller or Seller' Agent:

1. Has the unconditional right to rescind the contract at any time before, or within 5 days after, receipt of the notice and copies of the easement; and
2. Is entitled to the immediate return of any deposits made in accordance with the contract.

Within 30 calendar days after settlement, the Buyer shall notify the owner of a Conservation Easement of the sale of the Property. The notification shall include, to the extent reasonably available:

1. The name and address of the Buyer;
2. The name of the Seller;
3. The address of the Property; and
4. The date of the sale of the Property.

Seller and Buyer shall be entitled to rely upon the conservation easement recorded in the Land Records of the County where the Property is located in satisfaction of the requirements of this Addendum.

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

_____	_____	Digitized by: 1/9/2024 _____ Seller Signature	_____
Buyer Signature	Date		Date
_____	_____	Digitized by: 1/16/2024 _____ Seller Signature	_____
Buyer Signature	Date		Date





**MARYLAND NON-RESIDENT SELLER
TRANSFER WITHHOLDING TAX ADDENDUM**

ADDENDUM dated _____ to Contract of Sale

between Buyer _____

and Seller Jonathan N. Matthews Kirby H. Matthews

for Property known as 16320 Trenton Road, Upperco, MD 21155

Seller acknowledges, pursuant to Section 10-912 of the Tax-General Article, Annotated Code of Maryland, that if Seller is: 1) a non-resident individual of the State of Maryland or is 2) a non-resident entity which is not formed under the laws of the State of Maryland and is not qualified by or registered with the Maryland State Department of Assessments and Taxation to do business in the State of Maryland, the deed or other instrument of writing that effects a change of ownership to the Property may not be recorded with the clerk of the court for a county or filed with the Maryland State Department of Assessments and Taxation unless payment is first made by the Seller in an amount equal to:

a) 8% of the total payment to a non-resident seller; **OR**

b) 8.25% of the total payment to a non-resident entity;

(NOTE: The amount of the payment for a non-resident individual is subject to adjustment on a recurring basis by the Comptroller of Maryland. The amount of the payment for a non-resident entity is subject, from time to time, to change by an Act of the Maryland General Assembly. Seller acknowledges that the amount(s) as set forth in a) and b) above may be greater or lesser than the actual amount(s) due by Seller at time of settlement.)

UNLESS each seller:

1. Certifies, in writing, under the penalties of perjury, that the Seller is a resident of the State of Maryland or is a resident entity of the State of Maryland; **OR**
2. Presents to the clerk of the circuit court for a county or the Maryland State Department of Assessments and Taxation a certificate issued by the Comptroller of the State of Maryland stating that: i) there is no tax due in connection with the sale or exchange of the Property; or ii) a reduced amount of tax is due from the Seller and the reduced amount is collected by the clerk of the circuit court for a county or the Maryland Department of Assessments and Taxation before recording or filing; **(NOTE: If Seller intends to obtain a certificate from the Comptroller's office, Seller should immediately contact the Comptroller at 1-800-MDTAXES. Obtaining the certificate requires a MINIMUM of three (3) weeks); OR**
3. Has satisfied the tax liability or has provided adequate security to cover such liability; **OR**
4. Certifies, in writing, under the penalties of perjury, that the Property being transferred is the Seller's principal residence.

As defined under Maryland law and as used in a) and b) above, the term "total payment" means the net proceeds paid to the Seller for the Property and associated tangible personal property, less: 1) debts owed by the Seller and secured by a mortgage or other lien against the Property being paid upon the sale or exchange of the Property and 2) other expenses of the Seller arising out of the sale or exchange of the Property and disclosed on a settlement statement prepared in connection with the sale or exchange of the Property. "Total payment" includes the fair market value of any property transferred to the Seller.

DocuSigned by:
Jonathan N. Matthews

Seller's Signature

1/9/2024

Date

DocuSigned by:
Kirby H. Matthews

Seller's Signature

1/16/2024

Date



JML KML



**Consumer Notice to Buyers of Residential Real Estate in Maryland
(Include with Exclusive Buyer/Tenant Representation Agreement)**

Buyers of residential real estate in Maryland are advised to inquire about the following items:

COVENANTS RUNNING WITH THE LAND: Covenants running with the land are agreements that stipulate that ownership of the land cannot be transferred unless the new owner agrees to continue to abide by the covenants. They cannot be separated from the land and transfer with it. For example, an individual might own property subject to a covenant that requires the property to be used for charitable purposes only. A buyer who purchases the property must agree to use the property for charitable purposes only.

DEED RESTRICTIONS: Deed restrictions are provisions in a deed that limit the use of the property. With some exceptions, deed restrictions cannot be removed by the new owner.

EASEMENTS: An easement is a right, privilege, or interest that one party has in the land of another. There are many types of easements, including, conservation easements, utility easements, gas line easements, and power line easements. Easements may be in property deeds or title papers, and are part and parcel of the land they affect.

LEASES: A lease is any agreement that gives rise to a landlord/tenant relationship. Unless otherwise specified in the lease agreement, the buyer of a property occupied by a tenant under a lease is bound by the conditions and terms of the lease.

ONSITE SEWAGE DISPOSAL SYSTEMS (OSDS) WITH BEST AVAILABLE TECHNOLOGY (BAT): An OSDS is a wastewater treatment system that discharges the treated effluent into the ground. An OSDS with best available technology reduces nitrogen levels. If an OSDS system with BAT is installed on the property, Seller may have used state funds to purchase the system. If state funds were used to purchase the system, the property may be encumbered by an easement that obligates the owner of the property to comply with certain requirements such as maintaining the system and allowing the Maryland Department of the Environment and the county/city in which the property is located to inspect the system. Buyer is advised to inquire about the terms under which an OSDS system with BAT was installed on the property and check with the appropriate city/county agency.

PROPANE TANKS: Propane is a source of energy that is used for heating homes and water, cooking and refrigerating food, drying clothes, and fueling gas fireplaces and barbecue grills. Propane tanks may be owned or leased. If a propane tank is installed on the property, Buyer is advised to inquire about the terms under which the propane tank was installed, how to transfer the ownership or lease, and any costs associated with the transfer.

HOME SECURITY SYSTEMS THAT RECORD AUDIO: Buyer is advised that Maryland law prohibits **audio recording** of private conversations without the consent of all parties.

SOLAR PANELS: Solar panels are devices that convert light into electricity. If solar panels are installed on the property, Buyer is advised to inquire about the terms under which the solar panels were installed, how to transfer the ownership or lease, and any costs associated with the transfer.

WIRE FRAUD THROUGH EMAIL: Buyer is advised to never trust wiring instructions sent via email. Cyber criminals are hacking email accounts and sending emails with fake wiring instructions. These emails are convincing and sophisticated. Buyer should always independently confirm wiring instructions in person or via a telephone call to a trusted and verified phone number. Buyer should never wire money without double-checking that the wiring instructions are correct.

DEPOSIT HELD BY ESCROW AGENT: Buyer is advised that an escrow agent, other than a Maryland licensed real estate broker, is not subject to the same legal requirements that Maryland licensed real estate brokers are under the Maryland Real Estate Brokers Act concerning the holding and the release of deposit monies. If the deposit is going to held by a third party other than by a Maryland licensed real estate broker involved in the transaction, the parties are required to enter into a separate written escrow agreement, binding upon the parties and the escrow agent that complies with Section 10-802 of the Real Property Article, Annotated Code of Maryland.

SMOKE ALARMS: Buyer is notified that there were changes in Maryland law regarding smoke alarms and smoke detectors (Section 9-101 et seq. of the Public Safety Article, Annotated Code of Maryland). The type of smoke alarm required in a dwelling depends upon the age of the property. As of January 1, 2018, among other changes, no alarm—battery powered or hard-wired—may be older than 10 years from the date of manufacture, and if battery powered, be sealed, tamper resistant units incorporating a silence/hush button, which use long-life batteries. There are penalties for non-compliance. Additionally, some jurisdictions have more stringent rules for new construction or for rentals. Buyer is advised to inquire about smoke alarm compliance. Buyer may





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

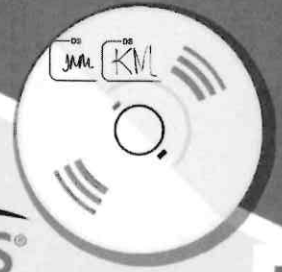
In a possible dual agency situation, the buyer and seller have the following options:

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.

JM KM

SMOKE ALARM LAWS

2018



AS OF JANUARY 1, 2018 - MARYLAND LAW REQUIRES:

IF BATTERY OPERATED ONLY, ALARM MUST:

- Be powered by 10-year sealed battery
- Have a silence/hush feature

IF HARDWIRED ALTERNATING CURRENT (AC) ALARM:

- May NOT be older than 10 years from the date of manufacture*

ONE ALARM MUST BE LOCATED ON EACH LEVEL OF THE DWELLING INCLUDING THE BASEMENT

NOTE: REGARDLESS OF WHEN BUILT, battery operated only alarms must be powered by 10-year sealed batteries, and no unit, whether battery operated or AC, may be older than 10 years. Types of alarms found in homes have changed over time based on requirements at the time of construction.

BUILT BEFORE 7/1/75	BUILT BETWEEN 7/1/75 - 1/1/89	BUILT BETWEEN 1/1/89 - 7/1/90	BUILT BETWEEN 7/1/90 - 7/1/13	BUILT AFTER 7/1/13
Located: Each hallway outside bedroom(s)	Located: Each hallway outside bedroom(s)	Located: Each hallway outside bedroom(s)	Located: Each hallway outside bedroom(s)	Located: Each hallway outside bedroom(s) AND in each bedroom

BE AWARE!

- Hardwired AC Alarms must be replaced with hardwired alarms of the same type.
- Additional alarms required as of January 1, 2018 (such as in basement) may be battery operated if they are 10-year sealed battery alarms with a silence/hush button feature.
- A seller who fails to comply with the law is subject to a fine, imprisonment, or both.
- As required by law, any information about alarms that is shared with a REALTOR® is considered a material fact that must be disclosed to all parties.

*NOTE: Date of manufacture will be marked on back of smoke alarm. If no date is printed on device, it should not be used.

KEY

- B: Battery powered alarm
- AC: Alarm powered by alternating current (hardwired)
- AC-AC: Hardwired interconnected alarm
- BB: Battery Backup
- 2nd ⚡ Alternate secondary power source (i.e. WiFi or Radio Frequency)

ADDENDUM REGARDING AGRICULTURAL TRANSFER TAX

BUYER:
SELLER: Jonathan N. Matthews and Kirby H. Matthews
PROPERTY: 16320 Trenton Road, Upperco, MD 21130
DATE: January 5, 2024

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 Baltimore 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 Baltimore 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

DocuSigned by:
Jonathan N. Matthews

Date

1/9/2024

SELLER

9218B78E797A4A9...
DocuSigned by:
K Matthews

Date

1/16/2024

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
Allgey 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.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. Risteanu 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: 8/20/18



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
Allgeany 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.crlh@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. Risteanu District Court Multi-Service Center, 2 South Bond Street, Suite 400, Belair, MD 21014	(410) 836-4800	(410) 838-5914	sdatt.harff@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
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	sdatt.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	sdatt.stm@maryland.gov
Somerset County Assessments 11545 Somerset Avenue, Princess Anne, MD 21853	(410) 651-0868	(410) 651-1995	sdatt.som@maryland.gov
Talbot County Assessments 29466 Pintail Drive, Suite 12, Easton, MD 21601	(410) 819-5920	(410) 822-0048	sdatt.talb@maryland.gov
Washington County Assessments 3 Public Square, Hagerstown, MD 21740	(301) 791-3050	(301) 791-2925	sdatt.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	sdatt.wic@maryland.gov
Worcester County Assessments One West Market Street, Rm. 1202, Snow Hill, MD 21863	(410) 632-1196	(410) 632-1366	sdatt.wor@maryland.gov

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Revised: 8/20/18



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 Department's 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.

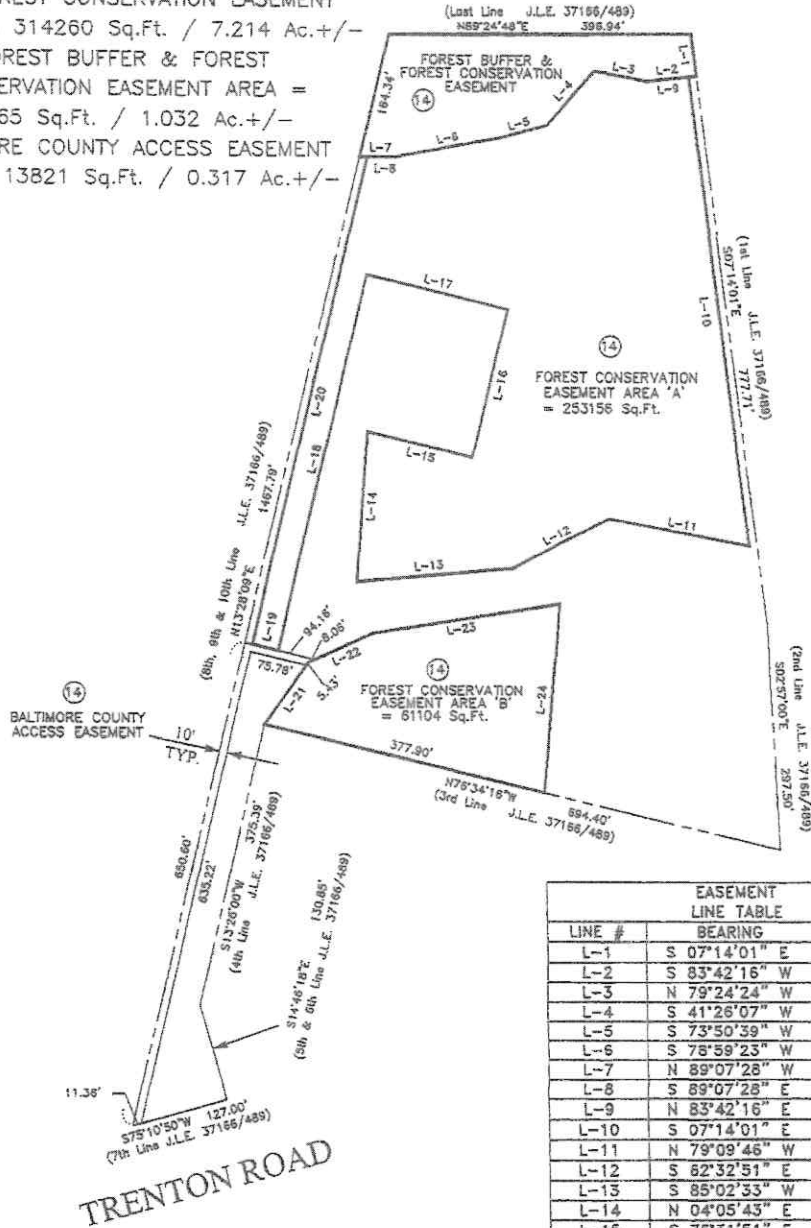
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PATRICK J. REILLY &
KRISTEN K. REILLY
J.L.E. 37166/489

DS
MM KML

EXHIBIT "A"
RW17-002
ITEM 14

TOTAL FOREST CONSERVATION EASEMENT
AREA = 314260 Sq.Ft. / 7.214 Ac.+/-
FOREST BUFFER & FOREST
CONSERVATION EASEMENT AREA =
44965 Sq.Ft. / 1.032 Ac.+/-
BALTIMORE COUNTY ACCESS EASEMENT
AREA = 13821 Sq.Ft. / 0.317 Ac.+/-



EASEMENT LINE TABLE		
LINE #	BEARING	DISTANCE
L-1	S 07°14'01" E	54.83'
L-2	S 83°42'16" W	64.87'
L-3	N 79°24'24" W	70.56'
L-4	S 41°28'07" W	94.88'
L-5	S 73°50'39" W	63.93'
L-6	S 78°59'23" W	141.16'
L-7	N 89°07'28" W	45.48'
L-8	S 89°07'28" E	35.26'
L-9	N 83°42'16" E	54.87'
L-10	S 07°14'01" E	620.66'
L-11	N 79°09'46" W	186.71'
L-12	S 62°32'51" E	142.28'
L-13	S 85°02'33" W	205.76'
L-14	N 04°05'43" E	197.49'
L-15	S 76°31'51" E	142.13'
L-16	N 13°28'09" E	199.00'
L-17	N 76°31'51" E	190.24'
L-18	S 13°28'09" W	505.23'
L-19	N 76°31'51" W	35.00'
L-20	N 13°28'09" E	655.09'
L-21	N 35°22'49" E	102.17'
L-22	N 65°29'17" E	92.36'
L-23	N 80°56'47" E	248.69'
L-24	S 04°52'49" W	249.42'

THERE SHALL BE NO CLEARING, GRADING, CONSTRUCTION, OR DISTURBANCE OF VEGETATION IN THE FOREST CONSERVATION EASEMENT AND/OR FOREST BUFFER AND FOREST CONSERVATION EASEMENT EXCEPT AS PERMITTED BY THE BALTIMORE COUNTY DEPARTMENT OF ENVIRONMENTAL PROTECTION AND SUSTAINABILITY.

ANY FOREST CONSERVATION EASEMENT AND/OR FOREST BUFFER AND FOREST CONSERVATION EASEMENT SHOWN HEREON IS SUBJECT TO PROTECTIVE COVENANTS WHICH MAY BE FOUND IN THE LAND RECORDS OF BALTIMORE COUNTY AND WHICH RESTRICT DISTURBANCE AND USE OF THESE AREAS.

DISTRICT NO. 5C3

APPROVED: *Handwritten Signature* TAK
Environmental Protection and Sustainability
DATE: 8/16/17

□ AREA TO BE ACQUIRED ▨ EXISTING COUNTY R/W
▩ AREA TO BE RELEASED

EXHIBIT "A"

Note:
This plat was prepared from a drawing by: Human & Rohde, LLC

ITEM NO.	RECORDED

DRAWN BY
FSB

SCALE: 1" = 200'
B.C. JOB ORDER NO.
'0'
RW17-002-14

REVISIONS