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By: **Delegate Glassman**

Introduced and read first time: February 21, 2006

Assigned to: Rules and Executive Nominations

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A BILL ENTITLED

1 AN ACT concerning

2 **Harford County - Property Tax Credit - Family Farms - Child Lot**  
3 **Exclusions**

4 FOR the purpose of authorizing the governing body of Harford County to grant, by  
5 law, a tax credit against the county property tax imposed on certain real  
6 property adjacent to a family farm and owned by a child of the owner of the  
7 family farm; providing for the application of this Act; and generally relating to  
8 authorization for a property tax credit in Harford County for certain real  
9 property adjacent to a family farm and owned by a child of the owner of the  
10 family farm.

11 BY repealing and reenacting, with amendments,  
12 Article - Tax - Property  
13 Section 9-314(a)(1)  
14 Annotated Code of Maryland  
15 (2001 Replacement Volume and 2005 Supplement)

16 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF  
17 MARYLAND, That the Laws of Maryland read as follows:

18 **Article - Tax - Property**

19 9-314.

20 (a) (1) The governing body of Harford County may grant, by law, a property  
21 tax credit under this section against the county property tax imposed on:

22 (i) real property that is:

23 1. owned by any incorporated community association:

24 A. whose membership is limited to voluntary subscriptions of  
25 the residents of the community or development; and

26 B. that may not assess a fee against a resident or property  
27 owner based on property values; and



1                                   1.       is located in an agricultural district under an original or  
2 renewed agreement to be located within an agricultural district; or

3                                   2.       becomes subject to an agricultural preservation easement  
4 that has been conveyed to the Maryland Agricultural Land Preservation Foundation;

5                                   (ix)     real property that is:

6                                   1.       owned by a Harford County volunteer fire or ambulance  
7 company;

8                                   2.       held for the future use as a station or substation site, as  
9 approved by the Harford County Volunteer Fire and Ambulance Association in their  
10 5-year plan; and

11                                  3.       not exempt under § 7-209 of this article;

12                                  (x)     subject to the condition established under paragraph (4) of this  
13 subsection, owner-occupied residential real property that:

14                                  1.       was completed on or before June 30, 1988;

15                                  2.       whose structural boundaries are within 500 feet of a  
16 refuse disposal system for which an active permit has been issued to the Harford  
17 County government under § 9-204 of the Environment Article; and

18                                  3.       is determined by the governing body of Harford County to  
19 have been adversely impacted by its proximity to the refuse disposal system;

20                                  (xi)    real property, only after July 1, 1993, that:

21                                  1.       is located in the Harford County Agricultural District in  
22 accordance with the Harford County Agricultural Land Preservation Program under  
23 Chapter 60 of the Harford County Code; or

24                                  2.       becomes subject to an agricultural preservation easement  
25 that has been conveyed to Harford County in accordance with the Harford County  
26 Agricultural Land Preservation Program, under Chapter 60 of the Harford County  
27 Code;

28                                  (xii)  subject to paragraph (6) of this subsection, real property that is  
29 new construction or a substantial improvement to the real property of a commercial  
30 or industrial business that:

31                                  1.       is or will be doing business in Harford County; and

32                                  2.       will employ at least 12 additional full-time local  
33 employees by the second year the credit is allowed; [and]

34                                  (xiii) subject to paragraph (7) of this subsection, real property:

