

SENATE BILL 395

Q2
HB 1117/10 – W&M

11r1956

By: **Senators Jacobs and Glassman**
Introduced and read first time: February 4, 2011
Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Harford County Property Tax Credit – Homes Near a Refuse Disposal System**
3 **– Extension to Additional Properties**

4 FOR the purpose of extending the property tax credit in Harford County for certain
5 residential real property in proximity to certain refuse disposal systems to
6 certain additional residential real property; providing for the application of this
7 Act; and generally relating to a certain authorization for Harford County to
8 grant a property tax credit for certain residential real property in proximity to
9 certain refuse disposal systems.

10 BY repealing and reenacting, with amendments,
11 Article – Tax – Property
12 Section 9–314(a)(1)(x)
13 Annotated Code of Maryland
14 (2007 Replacement Volume and 2010 Supplement)

15 BY repealing and reenacting, without amendments,
16 Article – Tax – Property
17 Section 9–314(a)(4)
18 Annotated Code of Maryland
19 (2007 Replacement Volume and 2010 Supplement)

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

22 **Article – Tax – Property**

23 9–314.

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

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.
[Brackets] indicate matter deleted from existing law.



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

3 1. A. whose structural boundaries are within 1,000
4 feet of a refuse disposal system for which an active permit has been issued to the
5 Harford County government under § 9-204 of the Environment Article;

6 B. that was completed on or before June 1, 2010, and is
7 located within the boundaries of Trimble Road, Magnolia Road, Fort Hoyle Road, and
8 Aberdeen Proving Ground property; [or]

9 C. that was completed on or before June 1, 2010, and is
10 located within 250 feet to the west of Fort Hoyle Road, south of parcel no. 01015060,
11 and north of Aberdeen Proving Ground property; [and] OR

12 **D. THAT WAS COMPLETED ON OR BEFORE JUNE 1,**
13 **2010, AND IS LOCATED EAST OF MAGNOLIA ROAD, SOUTH OF TRIMBLE ROAD,**
14 **AND NORTH OF ABERDEEN PROVING GROUND PROPERTY; AND**

15 2. that is determined by the governing body of Harford
16 County to have been adversely impacted by its proximity to the refuse disposal system;

17 (4) (i) In this paragraph, “environmental surcharges” means
18 tipping fees that:

19 1. are paid to the county by the user of a refuse disposal
20 system; and

21 2. have been set at a specific amount per ton of refuse
22 that is deposited at the site of the disposal system.

23 (ii) A property tax credit may not be granted under paragraph
24 (1)(x) of this subsection unless the governing body of Harford County approves the use
25 of environmental surcharges to offset the total amount of the property tax credits
26 granted.

27 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
28 June 1, 2011, and shall be applicable to all taxable years beginning after June 30,
29 2011.