

Department of Legislative Services  
Maryland General Assembly  
2011 Session

FISCAL AND POLICY NOTE  
Revised

Senate Bill 395

(Senators Jacobs and Glassman)

Budget and Taxation

Ways and Means

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

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This bill alters the eligibility criteria of an optional Harford County property tax credit for specified owner-occupied residential properties located near a refuse disposal system. The bill extends the property tax credit to properties completed by June 1, 2010, that are located west of Gap Drive and Greater Harford Industrial Park, east of Magnolia Road, south of Trimble Road, and north of Aberdeen Proving Ground.

The bill takes effect June 1, 2011, and applies to taxable years beginning after June 30, 2011.

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**Fiscal Summary**

**State Effect:** None.

**Local Effect:** Harford County property tax revenues decrease by \$50,300 in FY 2012. Future year revenues decrease according to property tax assessments and county property tax rates. Expenditures are not affected.

**Small Business Effect:** None.

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**Analysis**

**Current Law:** Harford County is authorized to grant a property tax credit against the county property tax imposed on specified owner-occupied residential real property: (1) whose structural boundaries are within 1,000 feet of a refuse disposal system for which an active permit has been issued to the Harford County government; or (2) that

was completed by June 1, 2010, and (a) located within the boundaries of Trimble Road, Magnolia Road, Fort Hoyle Road, and Aberdeen Proving Ground; or (b) located within 250 feet to the west of Fort Hoyle Road, south of parcel no. 01015060, and north of Aberdeen Proving Ground.

**Background:** Harford County has issued \$78,000 in tax credits in fiscal 2011 for homes located near the county's refuse disposal system. For fiscal 2010, 15 properties located within 500 feet of the Scarboro landfill received \$28,400 in property tax credits, and another 11 properties located between 501 and 1,000 feet of the landfill received \$25,000 in property tax credits.

**Local Fiscal Effect:** This bill extends boundaries of the existing property tax credit for properties located near the Scarboro Landfill and the Harford Waste-to-Energy Facility (HWTEF). The HWTEF facility turns most of the municipal solid waste in Harford County into renewable energy that generates approximately 50% of the steam needs in the Edgewood area of Aberdeen Proving Ground.

The State Department of Assessments and Taxation indicates that 27 residential properties located within the new boundaries may be eligible for the tax credit under the bill. The fiscal 2012 taxable assessment for these properties is approximately \$4.8 million. The Harford County real property tax rate is \$1.042 per \$100 of assessment for fiscal 2011. Based on the assessment data and the county's current property tax rate, Harford County revenues may decrease by approximately \$50,300 in fiscal 2012, to the extent the property tax credit is granted. Future year revenue decreases depend on property tax assessments and county property tax rates.

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### Additional Information

**Prior Introductions:** None.

**Cross File:** None.

**Information Source(s):** State Department of Assessments and Taxation, Harford County, Department of Legislative Services

**Fiscal Note History:** First Reader - February 17, 2011  
mlm/hlb Revised - Senate Third Reader - March 24, 2011

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