

# Chapter 116

(House Bill 450)

AN ACT concerning

## Howard County – Property Tax Credit – Renovated, Upgraded, or Rehabilitated Property

Ho. Co. 11–13

FOR the purpose of authorizing the governing body of Howard County to provide a property tax credit against the county property tax for certain real property that is renovated, upgraded, or rehabilitated; authorizing the governing body of Howard County to provide, by law, for certain other criteria for the property tax credit; providing for the application of this Act; and generally relating to a county property tax credit for real property in Howard County.

BY adding to

Article – Tax – Property  
Section 9–315(d)  
Annotated Code of Maryland  
(2012 Replacement Volume)

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

### Article – Tax – Property

9–315.

**(D) (1) THE GOVERNING BODY OF HOWARD COUNTY MAY GRANT, BY LAW, A PROPERTY TAX CREDIT AGAINST THE COUNTY PROPERTY TAX IMPOSED ON REAL PROPERTY THAT IS:**

**(I) LOCATED IN DESIGNATED GEOGRAPHIC REGIONS OF THE COUNTY;**

**(II) OWNED BY SPECIFIED CLASSES OF PERSONS; AND**

**(III) RENOVATED, UPGRADED, OR REHABILITATED IN ACCORDANCE WITH ELIGIBILITY CRITERIA ESTABLISHED BY THE COUNTY.**

**(2) THE GOVERNING BODY OF HOWARD COUNTY, BY LAW, MAY:**

**(I) SPECIFY THE GEOGRAPHIC AREAS OF THE COUNTY, CLASSES OF OWNERS, AND TYPES OF IMPROVEMENTS TO PROPERTY ELIGIBLE FOR THE TAX CREDIT;**

**(II) ESTABLISH THE AMOUNT AND DURATION OF THE TAX CREDIT;**

**(III) ESTABLISH ADDITIONAL ELIGIBILITY CRITERIA FOR THE TAX CREDIT; AND**

**(IV) PROVIDE FOR ANY OTHER PROVISION NECESSARY TO CARRY OUT THE TAX CREDIT UNDER THIS SECTION.**

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, 2013, and shall be applicable to all taxable years beginning after June 30, 2013.

**Approved by the Governor, April 9, 2013.**