

SENATE BILL 770

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Q2

1998 Regular Session
(81r2693)

ENROLLED BILL
-- Budget and Taxation/Ways and Means --

Introduced by **Senators Fry, Craig, ~~and Collins,~~ Derr, and Munson**

Read and Examined by Proofreaders:

Proofreader.

Proofreader.

Sealed with the Great Seal and presented to the Governor, for his approval this
____ day of _____ at _____ o'clock, ____ M.

President.

CHAPTER _____

1 AN ACT concerning

2 **Harford County and ~~Washington~~ Charles Counties - Property Tax Program**
3 **- Real Property in Rural Legacy Program**

4 FOR the purpose of authorizing the governing body of Harford County and the
5 governing body of ~~Washington~~ Charles County to grant, by law, a property tax
6 credit against the county property tax imposed on certain real property that is
7 located in a Rural Legacy Area for which the property owner has sold the
8 development rights under the Rural Legacy Program; authorizing the governing
9 body of Harford County and the governing body of ~~Washington~~ Charles County
10 to provide for the conditions of eligibility and method of application for and the
11 amount of the property tax credit; and generally relating to a property tax credit
12 in Harford County and in ~~Washington~~ Charles County for real property in the
13 Rural Legacy Program.

14 BY repealing and reenacting, with amendments,
15 Article - Tax - Property
16 ~~Section 9-314(a)(1)(xi) and (xii) and 9-323(e)~~

1 Section 9-310 and 9-314(a)(1)(xi) and (xii)
2 Annotated Code of Maryland
3 (1994 Replacement Volume and 1997 Supplement)

4 BY adding to
5 Article - Tax - Property
6 Section 9-314(a)(1)(xiii) and (7)
7 Annotated Code of Maryland
8 (1994 Replacement Volume and 1997 Supplement)

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

11 **Article - Tax - Property**

12 9-310.

13 (A) The governing body of Charles County may grant, by law, a property tax
14 credit under this section against the county tax imposed on:

15 (1) real property that is:

16 (i) owned by a nonprofit community or civic improvement
17 association or corporation; and

18 (ii) used only for a community, civic, educational, recreational, or
19 library purpose, if:

20 1. unless the compensation is used only to improve or
21 maintain the property, the use is not contingent on the payment of compensation for
22 admission; and

23 2. unless the compensation is used only to improve or
24 maintain the property, failure to pay compensation is not a reason to deny admission
25 to or use of the property;

26 (2) real property that is owned by the Greater Waldorf Jaycees,
27 Incorporated;

28 (3) real property that is owned by the Southern Maryland Youth
29 Organization, Incorporated;

30 (4) agricultural land, including any farm improvement, that is located in
31 an agricultural preservation district;

32 (5) a building other than a tobacco barn that is:

33 (i) located on land that qualifies for an agricultural use
34 assessment; and

1 (ii) used in connection with an activity that is recognized by the
 2 Department as an approved agricultural activity; [and]

3 (6) real property that is owned by Habitat for Humanity or any charitable
 4 organization holding that property with the intention of relinquishing ownership in
 5 the immediate future for charitable purposes; AND

6 (7) SUBJECT TO SUBSECTION (B) OF THIS SECTION, REAL PROPERTY:

7 (I) THAT IS LOCATED IN A RURAL LEGACY AREA AS DEFINED IN §
 8 5-9A-02 OF THE NATURAL RESOURCES ARTICLE; AND

9 (II) FOR WHICH THE PROPERTY OWNER HAS SOLD THE
 10 DEVELOPMENT RIGHTS UNDER THE RURAL LEGACY PROGRAM ESTABLISHED
 11 UNDER TITLE 5, SUBTITLE 9A OF THE NATURAL RESOURCES ARTICLE.

12 (B) THE GOVERNING BODY OF CHARLES COUNTY MAY PROVIDE FOR THE
 13 CONDITIONS OF ELIGIBILITY AND METHOD OF APPLICATION FOR AND THE AMOUNT
 14 OF THE PROPERTY TAX CREDIT AUTHORIZED UNDER SUBSECTION (A)(7) OF THIS
 15 SECTION.

16 9-314.

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

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

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

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

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

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

31 2. will employ at least 12 additional full-time local
 32 employees by the second year the credit is allowed; AND

33 (XIII) SUBJECT TO PARAGRAPH (7) OF THIS SUBSECTION, REAL
 34 PROPERTY:

35 1. THAT IS LOCATED IN A RURAL LEGACY AREA AS DEFINED
 36 IN § 5-9A-02 OF THE NATURAL RESOURCES ARTICLE; AND

