
By: **Senators Fry, Craig, and Collins**
Introduced and read first time: March 4, 1998
Assigned to: Rules

A BILL ENTITLED

1 AN ACT concerning

2 **Harford County - Property Tax Program - Real Property in Rural Legacy**
3 **Program**

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

12 BY repealing and reenacting, with amendments,
13 Article - Tax - Property
14 Section 9-314(a)(1)(xi) and (xii)
15 Annotated Code of Maryland
16 (1994 Replacement Volume and 1997 Supplement)

17 BY adding to
18 Article - Tax - Property
19 Section 9-314(a)(1)(xiii) and (7)
20 Annotated Code of Maryland
21 (1994 Replacement Volume and 1997 Supplement)

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

24 **Article - Tax - Property**

25 9-314.

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

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

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

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

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

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

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

14 (XIII) SUBJECT TO PARAGRAPH (7) OF THIS SUBSECTION, REAL
15 PROPERTY:

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

18 2. FOR WHICH THE PROPERTY OWNER HAS SOLD THE
19 DEVELOPMENT RIGHTS UNDER THE RURAL LEGACY PROGRAM ESTABLISHED UNDER
20 TITLE 5, SUBTITLE 9A OF THE NATURAL RESOURCES ARTICLE.

21 (7) THE GOVERNING BODY OF HARFORD COUNTY MAY PROVIDE FOR
22 THE CONDITIONS OF ELIGIBILITY AND METHOD OF APPLICATION FOR AND THE
23 AMOUNT OF THE PROPERTY TAX CREDIT AUTHORIZED UNDER PARAGRAPH (1)(XIII)
24 OF THIS SUBSECTION.

25 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
26 July 1, 1998.