

SENATE BILL 770

Unofficial Copy
Q2

1998 Regular Session
8r2693

By: **Senators Fry, Craig, ~~and~~ Collins, Derr, and Munson**

Introduced and read first time: March 4, 1998

Assigned to: Rules

Re-referred to: Budget and Taxation, March 5, 1998

Committee Report: Favorable

Senate action: Adopted with floor amendments

Read second time: March 23, 1998

CHAPTER _____

1 AN ACT concerning

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

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

14 BY repealing and reenacting, with amendments,
15 Article - Tax - Property
16 Section 9-314(a)(1)(xi) and (xii) and 9-323(c)
17 Annotated Code of Maryland
18 (1994 Replacement Volume and 1997 Supplement)

19 BY adding to
20 Article - Tax - Property
21 Section 9-314(a)(1)(xiii) and (7)
22 Annotated Code of Maryland
23 (1994 Replacement Volume and 1997 Supplement)

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

3 **Article - Tax - Property**

4 9-314.

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

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

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

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

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

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

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

21 (XIII) SUBJECT TO PARAGRAPH (7) OF THIS SUBSECTION, REAL
22 PROPERTY:

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

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

28 (7) THE GOVERNING BODY OF HARFORD COUNTY MAY PROVIDE FOR
29 THE CONDITIONS OF ELIGIBILITY AND METHOD OF APPLICATION FOR AND THE
30 AMOUNT OF THE PROPERTY TAX CREDIT AUTHORIZED UNDER PARAGRAPH (1)(XIII)
31 OF THIS SUBSECTION.

32 9-323.

33 (c) (1) The governing body of Washington County may grant, by law, a
34 property tax credit under this section against the county property tax imposed on:

1 [~~(1)~~] (I) personal property that is owned by Mid-East Milk Lab
2 Services, Incorporated; [and]

3 [~~(2)~~] (II) real property that is subject to the county's agricultural land
4 preservation program; AND

5 (III) SUBJECT TO PARAGRAPH (2) OF THIS SUBSECTION, REAL
6 PROPERTY:

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

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

12 (2) THE GOVERNING BODY OF WASHINGTON COUNTY MAY PROVIDE FOR
13 THE CONDITIONS OF ELIGIBILITY AND METHOD OF APPLICATION FOR AND THE
14 AMOUNT OF THE PROPERTY TAX CREDIT AUTHORIZED UNDER PARAGRAPH (1)(III) OF
15 THIS SUBSECTION.

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