
By: **Delegates Conway, Cane, Eckardt, Bozman, McClenahan, and Walkup**
Introduced and read first time: February 15, 1999
Assigned to: Rules and Executive Nominations

A BILL ENTITLED

1 AN ACT concerning

2 **Wicomico County - Property Tax Credit - Agricultural Land**

3 FOR the purpose of authorizing the governing body of Wicomico County to grant, by
4 law, a property tax credit against the county property tax imposed on certain
5 land; requiring the governing body of Wicomico County to address certain issues
6 regarding any property tax credit established; and generally relating to a
7 property tax credit for agricultural land in Wicomico County.

8 BY repealing and reenacting, with amendments,
9 Article - Tax - Property
10 Section 9-324
11 Annotated Code of Maryland
12 (1994 Replacement Volume and 1998 Supplement)

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

15 **Article - Tax - Property**

16 9-324.

17 (A) The governing body of Wicomico County and the governing body of a
18 municipal corporation in Wicomico County may grant a property tax credit under this
19 section against the county and municipal corporation property tax imposed on
20 property that is owned by the East Side Men's Club, Inc.

21 (B) (1) THE GOVERNING BODY OF WICOMICO COUNTY MAY GRANT, BY LAW,
22 A PROPERTY TAX CREDIT AGAINST THE COUNTY PROPERTY TAX IMPOSED ON
23 AGRICULTURAL LAND, NOT INCLUDING ANY IMPROVEMENTS, THAT IS LOCATED IN
24 AN AGRICULTURAL PRESERVATION DISTRICT.

25 (2) IN ESTABLISHING A TAX CREDIT UNDER THIS SUBSECTION, THE
26 GOVERNING BODY OF WICOMICO COUNTY SHALL SPECIFY:

27 (I) THE AMOUNT AND DURATION OF THE CREDIT;

1 (II) THE QUALIFICATION AND APPLICATION PROCEDURES FOR THE
2 CREDIT;

3 (III) THE CIRCUMSTANCES UNDER WHICH THE CREDIT SHALL
4 TERMINATE;

5 (IV) THE LIABILITY OF THE PROPERTY OWNER IN THE EVENT OF
6 TERMINATION OF THE CREDIT; AND

7 (V) ANY OTHER REQUIREMENT OR PROCEDURE RELATED TO THE
8 CREDIT AND CONSIDERED NECESSARY.

9 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
10 October 1, 1999.