
By: **Delegate Edwards**

Introduced and read first time: February 11, 2000

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Garrett County - Agricultural Land - Property Tax Credits**

3 FOR the purpose of authorizing the governing body of Garrett County to grant a
4 property tax credit against the county property tax on agricultural land located
5 in an agricultural land preservation district; authorizing the setting of the
6 amount and duration of a credit, provisions necessary for administration of a
7 credit, and any condition or restriction considered desirable on the credit;
8 authorizing the county governing body to recapture taxes plus interest under
9 specified circumstances; and generally relating to the authority of the governing
10 body of Garrett County to grant and administer property tax credits against
11 county taxes on certain agricultural land.

12 BY adding to
13 Article - Tax - Property
14 Section 9-313(b)(4)
15 Annotated Code of Maryland
16 (1994 Replacement Volume and 1999 Supplement)

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

19 **Article - Tax - Property**

20 9-313.

21 (b) (4) (I) THE GOVERNING BODY OF GARRETT COUNTY MAY GRANT, BY
22 LAW, A PROPERTY TAX CREDIT UNDER THIS SECTION OF UP TO 100% OF THE COUNTY
23 PROPERTY TAX IMPOSED ON AGRICULTURAL LAND THAT IS LOCATED IN AN
24 AGRICULTURAL LAND PRESERVATION DISTRICT.

25 (II) IN AUTHORIZING A CREDIT UNDER SUBPARAGRAPH (I) OF THIS
26 PARAGRAPH, THE GOVERNING BODY OF THE COUNTY MAY:

27 1. SET THE AMOUNT AND DURATION OF THE TAX CREDIT;

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1 2. ADOPT ANY PROVISION NECESSARY TO ADMINISTER THE
2 CREDIT; AND

3 3. PROVIDE ANY RESTRICTION OR CONDITION CONSIDERED
4 DESIRABLE ON THE CREDIT.

5 (III) IN ESTABLISHING A CREDIT UNDER SUBPARAGRAPH (I) OF THIS
6 PARAGRAPH, THE GOVERNING BODY OF THE COUNTY MAY PROVIDE THAT A
7 PROPERTY OWNER WHO HAS BEEN GRANTED A PROPERTY TAX CREDIT UNDER THIS
8 PARAGRAPH AND WHO SUBSEQUENTLY WITHDRAWS THE PROPERTY FROM THE
9 AGRICULTURAL LAND PRESERVATION DISTRICT SHALL BE LIABLE FOR:

10 1. ALL PROPERTY TAXES THAT THE OWNER WOULD HAVE
11 BEEN LIABLE FOR ON THE WITHDRAWN PROPERTY IF THE PROPERTY TAX CREDIT
12 HAD NOT BEEN GRANTED; AND

13 2. INTEREST AT A RATE ESTABLISHED BY THE GOVERNING
14 BODY OF THE COUNTY ON THE PROPERTY TAX LIABILITY UNDER ITEM 1 OF THIS
15 SUBPARAGRAPH.

16 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
17 July 1, 2000.