
By: **Dorchester County Delegation**
Introduced and read first time: February 23, 2000
Assigned to: Rules and Executive Nominations
Re-referred to: Ways and Means, March 6, 2000

Committee Report: Favorable
House action: Adopted
Read second time: March 25, 2000

CHAPTER _____

1 AN ACT concerning

2 **Dorchester County - Property Tax Credit - Agricultural Land in**
3 **Agricultural Preservation District**

4 FOR the purpose of authorizing the governing body of Dorchester County to grant a
5 property tax credit for property tax imposed on certain agricultural land; and
6 generally relating to a property tax credit for certain agricultural land in
7 Dorchester County.

8 BY repealing and reenacting, with amendments,
9 Article - Tax - Property
10 Section 9-311(f)
11 Annotated Code of Maryland
12 (1994 Replacement Volume and 1999 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 9-311.

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

19 (i) agricultural land that is subject to a nutrient management plan
20 or that is developing a nutrient management plan for implementation;

- 1 (II) AGRICULTURAL LAND THAT:
- 2 1. IS LOCATED IN AN AGRICULTURAL PRESERVATION
- 3 DISTRICT; OR
- 4 2. IS SUBJECT TO AN AGRICULTURAL LAND PRESERVATION
- 5 EASEMENT OR SIMILAR EASEMENT; or
- 6 [(ii)] (III) forest land that is subject to a forest management plan or
- 7 similar agreement.
- 8 (2) In establishing a tax credit under this subsection, the governing body
- 9 of Dorchester County:
- 10 (i) shall develop criteria necessary to implement the credit; and
- 11 (ii) may specify the amount and duration of the credit, the
- 12 qualification and application procedures for the credit, and any other requirement or
- 13 procedure that the governing body considers appropriate.

14 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect

15 July 1, 2000.