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28 Incorporated; and

(i)

2002 Regular Session 2lr0947

By: Frederick County Delegation Introduced and read first time: January 25, 2002 Assigned to: Ways and Means A BILL ENTITLED 1 AN ACT concerning 2 Frederick County - Property Tax Credits - Agricultural Preservation Land 3 and Farm Buildings 4 FOR the purpose of authorizing the Frederick County Board of County 5 Commissioners to grant a certain property tax credit for county property tax imposed on certain agricultural preservation land; authorizing the Board to 6 7 grant a local property tax credit for farm buildings; requiring the Board to 8 develop certain criteria relating to a certain credit; authorizing the Board to 9 provide certain procedural or enforcement provisions to carry out this Act; providing for the valuation and assessment of certain agricultural preservation 10 land; allowing a certain tax credit granted to continue under certain conditions; 11 providing for the application of this Act; and generally relating to certain 12 13 property tax credits for certain agricultural preservation land and farm buildings in Frederick County. 14 15 BY repealing and reenacting, with amendments, Article - Tax - Property 16 17 Section 9-312 18 Annotated Code of Maryland 19 (2001 Replacement Volume and 2001 Supplement) 20 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF 21 MARYLAND, That the Laws of Maryland read as follows: 22 **Article - Tax - Property** 23 9-312. 24 (a) (1) The governing body of Frederick County and of a municipal 25 corporation in Frederick County shall grant a property tax credit under this section 26 against the county and municipal corporation property tax imposed on property that:

is owned by the Frederick Optimist Boy's Foundation,

HOUSE BILL 337

1		(ii)	is not under a lease or rented commercially.
2 3	(2) include the operation		raph (1) of this subsection, commercial renting does not ing lot.
4 5	(b) (1) credit under this section		erning body of Frederick County shall grant a property tax at the county tax imposed on:
6 7	Association, Incorpor	(i) ated; and	real property that is owned by the Emmitsburg Civic
8 9	structure that is locate	(ii) ed in a his	real property on which an improvement is made to an existing storic district.
10 11	(2) subsection shall be:	A prope	rty tax credit granted under paragraph (1)(ii) of this
12 13	improvement:	(i)	the following percentage of the increase that is due to the
	in the 1st and 2nd tax property tax;	able year	1. 100% of the increase in the assessment of the real property is that the improved structure is subject to the county
	in the 3rd taxable yea tax;	r that the	2. 80% of the increase in the assessment of the real property improved structure is subject to the county property
	in the 4th taxable yea tax; and	r that the	3. 60% of the increase in the assessment of the real property improved structure is subject to the county property
23 24	in the 5th taxable year	r that the	4. 40% of the increase in the assessment of the real property structure is subject to the county property tax; and
25 26	subject to county pro	(ii) perty tax.	ended after the 5th taxable year that the improved structure is
27 28	(c) (1) property tax credit ur		erning body of Frederick County may grant, by law, a section against the county property tax imposed on:
29		(i)	real property that is owned by Ruritan National;
30 31	affiliated with Rurita	(ii) n Nationa	real property that is owned by any Ruritan club that is al;
32 33	association or corpor	(iii) ation and	real property that is owned by a nonprofit community or civic is used only for:
34 35	or		1. a community, civic, educational, or recreational purpose;

HOUSE BILL 337

1		2.	the conservation or preservation of wildlife; or				
	(iv) real property owned by the Audubon Society of Central Maryland, Inc. and appurtenant to the premises of the Audubon Society of Central Maryland, Inc., if the property is used only for:						
5		1.	the maintenance of a natural area for public use;				
6		2.	a sanctuary for wildlife;				
7		3.	the environmental education of the public; or				
8		4.	the general management of wildlife.				
	(2) Unless the compensation is used only to improve or maintain the real property, the use of the real property under paragraph (1)(iii) of this subsection may not be contingent on the payment of compensation.						
14	Unless the compensation is used only to improve or maintain the real property, the real property under paragraph (1)(iii) of this subsection may not be granted a property tax credit if failure to pay compensation is a reason to deny admission to or use of the property.						
	The governing body of Frederick County and of a municipal corporation in Frederick County may grant, by law, a property tax credit under this section against the county or municipal corporation property tax imposed on real property that is:						
19 20	(1) leased the Frederick County Board		derick County Board of County Commissioners or to ion; and				
21	(2) used 6	exclusively	for public school educational purposes.				
	(e) The governing body of Frederick County and of a municipal corporation in Frederick County may grant, by law, a property tax credit under this section against the county or municipal corporation property tax imposed on real property that is:						
25	(1) leased	to a nonp	rofit school; and				
26	(2) used e	exclusively	for primary or secondary educational purposes.				
27 28	(f) A taxpayer ma before October 1 of the taxa		a property tax credit under this section on or				
29 30	(g) (1) IN THE MEANS:	IIS SUBSI	ECTION, "AGRICULTURAL PRESERVATION LAND"				
	(I) INTEREST THAT IS PERI AGRICULTURAL USE OI	MANENTI	PROPERTY SUBJECT TO AN EASEMENT OR OTHER LY CONVEYED OR ASSIGNED TO PRESERVE THE AL PROPERTY; OR				

HOUSE BILL 337

	COUNTY HAS DES DISTRICT.	(II) IGNATE	REAL PROPERTY THAT THE GOVERNING BODY OF FREDERICK D AS BEING WITHIN AN AGRICULTURAL PRESERVATION
	(2) A PROPERTY TAX ON AGRICULTURA	CREDIT	OVERNING BODY OF FREDERICK COUNTY MAY GRANT, BY LAW OF UP TO 100% OF ANY COUNTY PROPERTY TAX IMPOSED ERVATION LAND.
	(3) LAW, ANY PROCE TO CARRY OUT TI	DURAL	OVERNING BODY OF FREDERICK COUNTY MAY PROVIDE, BY OR ENFORCEMENT PROVISIONS NECESSARY OR DESIRABLE SECTION.
			ATION AND ASSESSMENT OF AGRICULTURAL PRESERVATION IN THE SAME MANNER AS ANY OTHER REAL PROPERTY IN THE
	() ()	CREDIT	OVERNING BODY OF FREDERICK COUNTY MAY GRANT, BY LAW TUNDER THIS SECTION AGAINST THE COUNTY PROPERTY DING THAT IS:
16 17	USE ASSESSMENT	(I) T; AND	LOCATED ON LAND THAT QUALIFIES FOR AN AGRICULTURAL
18 19	RECOGNIZED BY	(II) THE DE	USED IN CONNECTION WITH AN ACTIVITY THAT IS PARTMENT AS AN APPROVED AGRICULTURAL ACTIVITY.
20	(2)	THE GO	OVERNING BODY OF FREDERICK COUNTY:
21 22	CREDIT;	(I)	SHALL DEVELOP CRITERIA NECESSARY TO IMPLEMENT THE
23 24	AND	(II)	SHALL DESIGNATE AN AGENCY TO ADMINISTER THE CREDIT;
25		(III)	MAY SPECIFY:
26			1. THE AMOUNT AND DURATION OF THE CREDIT;
27 28	FOR THE CREDIT:	AND	2. THE QUALIFICATIONS AND APPLICATION PROCEDURES
	GRANTING OR AI APPROPRIATE.	OMINIST	3. ANY OTHER REQUIREMENT OR PROCEDURE FOR RATION OF THE CREDIT THAT GOVERNING BODY DEEMS
32 33	(I) (1) tax credit granted un		as provided under paragraph (2) of this subsection, a property ection shall continue until the property is conveyed.
	(2) this section shall contact that subsection.		rty tax credit granted under subsection (d) [or], (e), OR (G) of ong as the property is in compliance with the terms of

- SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, 2002 and shall be effective for all taxable years beginning after June 30, 2002.