
By: ~~Delegate Glassman~~ **Harford County Delegation**

Introduced and read first time: February 21, 2006

Assigned to: Rules and Executive Nominations

Re-referred to: Ways and Means, February 27, 2006

Committee Report: Favorable with amendments

House action: Adopted

Read second time: March 24, 2006

CHAPTER _____

1 AN ACT concerning

2 **Harford County - Property Tax Credit - Family Farms - Child Lot**
 3 **Exclusions**

4 FOR the purpose of authorizing the governing body of Harford County to grant, by
 5 law, a tax credit against the county property tax imposed on certain real
 6 property adjacent to a family farm and owned by a child of the owner of the
 7 family farm; providing for the application of this Act; and generally relating to
 8 authorization for a property tax credit in Harford County for certain real
 9 property adjacent to a family farm and owned by a child of the owner of the
 10 family farm.

11 BY repealing and reenacting, with amendments,
 12 Article - Tax - Property
 13 Section 9-314(a)(1)
 14 Annotated Code of Maryland
 15 (2001 Replacement Volume and 2005 Supplement)

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

18 **Article - Tax - Property**

19 9-314.

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

- 1 (i) real property that is:
- 2 1. owned by any incorporated community association:
- 3 A. whose membership is limited to voluntary subscriptions of
4 the residents of the community or development; and
- 5 B. that may not assess a fee against a resident or property
6 owner based on property values; and
- 7 2. used as a public park, playground, or picnic area;
- 8 (ii) property that is:
- 9 1. owned by the Habonim Camp Association Company,
10 Incorporated;
- 11 2. used only for the purposes of the Habonim Camp
12 Association Company; and
- 13 3. in excess of the property exempted under § 7-202 of this
14 article;
- 15 (iii) property that is owned by the Maryland Ornithological Society,
16 Incorporated;
- 17 (iv) real property that is:
- 18 1. owned by the North Harford Game and Fish Association,
19 Incorporated;
- 20 2. located on Wheeler School Road; and
- 21 3. used only for the purposes of the association;
- 22 (v) real property that is:
- 23 1. owned by the trustees of the Ladew Topiary Gardens;
- 24 2. located on Jarrettsville Pike;
- 25 3. used only for the purposes of the Ladew Topiary Gardens;
26 and
- 27 4. in excess of the property exempted under § 7-202 of this
28 article;
- 29 (vi) real property that:
- 30 1. is used primarily for an agricultural purpose; and

- 1 2. does not have an agricultural use assessment;
- 2 (vii) real property that is:
 - 3 1. used primarily for amateur sports events; and
 - 4 2. owned by the Havre de Grace Little League, Incorporated;
- 5 (viii) real property, only after July 1, 1988, that:
 - 6 1. is located in an agricultural district under an original or
7 renewed agreement to be located within an agricultural district; or
 - 8 2. becomes subject to an agricultural preservation easement
9 that has been conveyed to the Maryland Agricultural Land Preservation Foundation;
- 10 (ix) real property that is:
 - 11 1. owned by a Harford County volunteer fire or ambulance
12 company;
 - 13 2. held for the future use as a station or substation site, as
14 approved by the Harford County Volunteer Fire and Ambulance Association in their
15 5-year plan; and
 - 16 3. not exempt under § 7-209 of this article;
- 17 (x) subject to the condition established under paragraph (4) of this
18 subsection, owner-occupied residential real property that:
 - 19 1. was completed on or before June 30, 1988;
 - 20 2. whose structural boundaries are within 500 feet of a
21 refuse disposal system for which an active permit has been issued to the Harford
22 County government under § 9-204 of the Environment Article; and
 - 23 3. is determined by the governing body of Harford County to
24 have been adversely impacted by its proximity to the refuse disposal system;
- 25 (xi) real property, only after July 1, 1993, that:
 - 26 1. is located in the Harford County Agricultural District in
27 accordance with the Harford County Agricultural Land Preservation Program under
28 Chapter 60 of the Harford County Code; or
 - 29 2. becomes subject to an agricultural preservation easement
30 that has been conveyed to Harford County in accordance with the Harford County
31 Agricultural Land Preservation Program, under Chapter 60 of the Harford County
32 Code;

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

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

5 2. will employ at least 12 additional full-time local
 6 employees by the second year the credit is allowed; [and]

7 (xiii) subject to paragraph (7) of this subsection, real property:

8 1. that is located in a Rural Legacy Area as defined in §
 9 5-9A-02 of the Natural Resources Article; and

10 2. for which the property owner has sold the development
 11 rights under the Rural Legacy Program established under Title 5, Subtitle 9A of the
 12 Natural Resources Article; AND

13 (XIV) REAL PROPERTY:

14 1. THAT IS ADJACENT TO PROPERTY THAT IS:

15 A. OPERATED AS A FAMILY FARM; AND

16 B. LOCATED IN THE HARFORD COUNTY AGRICULTURAL
 17 DISTRICT OR IS SUBJECT TO AN AGRICULTURAL PRESERVATION EASEMENT THAT
 18 HAS BEEN CONVEYED TO HARFORD COUNTY OR TO THE MARYLAND AGRICULTURAL
 19 LAND PRESERVATION FOUNDATION;

20 2. THAT WAS SUBDIVIDED FROM THE ADJACENT PROPERTY,
 21 WITHDRAWN FROM THE AGRICULTURAL DISTRICT OR AGRICULTURAL EASEMENT,
 22 AND CONVEYED TO A CHILD OF THE OWNER OF THE ADJACENT PROPERTY UNDER A
 23 CHILD LOT EXCLUSION TO BUILD A HOME ON THE PROPERTY; AND

24 3. THE OWNER OF WHICH:

25 A. IS A CHILD OF THE OWNER OF THE ADJACENT PROPERTY;
 26 AND

27 B. CONTINUES TO HELP OPERATE THE ADJACENT PROPERTY
 28 AS A FAMILY FARM.

29 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
 30 June 1, 2006, and shall be applicable to all taxable years beginning after June 30,
 31 2006.

