

HOUSE BILL 1295

Q2

71r2699

By: **Harford County Delegation**

Introduced and read first time: February 26, 2007

Assigned to: Rules and Executive Nominations

A BILL ENTITLED

1 AN ACT concerning

2 **Harford County – Property Tax Credit for Homes Near a Refuse Disposal**
3 **System**

4 FOR the purpose of altering a certain provision authorizing Harford County to grant a
5 property tax credit for certain residential real property in proximity to certain
6 refuse disposal systems; providing for the application of this Act; and generally
7 relating to certain authorization for Harford County to grant a property tax
8 credit for certain residential real property in proximity to certain refuse
9 disposal systems.

10 BY repealing and reenacting, with amendments,
11 Article – Tax – Property
12 Section 9–314(a)(1)(x)
13 Annotated Code of Maryland
14 (2001 Replacement Volume and 2006 Supplement)

15 BY repealing and reenacting, without amendments,
16 Article – Tax – Property
17 Section 9–314(a)(4)
18 Annotated Code of Maryland
19 (2001 Replacement Volume and 2006 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**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 9-314.

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

4 (x) subject to the condition established under paragraph (4) of
5 this subsection, owner-occupied residential real property that:

6 1. was completed on or before June 30, 1988;

7 2. whose structural boundaries are within [500] **1,000**
8 feet of a refuse disposal system for which an active permit has been issued to the
9 Harford County government under § 9-204 of the Environment Article; and

10 3. is determined by the governing body of Harford
11 County to have been adversely impacted by its proximity to the refuse disposal system;

12 (4) (i) In this paragraph, "environmental surcharges" means
13 tipping fees that:

14 1. are paid to the county by the user of a refuse disposal
15 system; and

16 2. have been set at a specific amount per ton of refuse
17 that is deposited at the site of the disposal system.

18 (ii) A property tax credit may not be granted under paragraph
19 (1)(x) of this subsection unless the governing body of Harford County approves the use
20 of environmental surcharges to offset the total amount of the property tax credits
21 granted.

22 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
23 June 1, 2007, and shall be applicable to all taxable years beginning after June 30,
24 2007.