

HOUSE BILL 1295

Q2

71r2699

By: **Harford County Delegation**

Introduced and read first time: February 26, 2007

Assigned to: Rules and Executive Nominations

Re-referred to: Ways and Means, March 12, 2007

Committee Report: Favorable

House action: Adopted

Read second time: March 21, 2007

CHAPTER _____

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

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

Underlining indicates amendments to bill.

~~Strike out~~ indicates matter stricken from the bill by amendment or deleted from the law by amendment.



1 (2001 Replacement Volume and 2006 Supplement)

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

4 **Article - Tax - Property**

5 9-314.

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

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

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

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

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

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

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

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

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

26 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
27 June 1, 2007, and shall be applicable to all taxable years beginning after June 30,
28 2007.