

CHAPTER 275

(House Bill 1295)

AN ACT concerning

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

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

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

BY repealing and reenacting, without amendments,
Article – Tax – Property
Section 9–314(a)(4)
Annotated Code of Maryland
(2001 Replacement Volume and 2006 Supplement)

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

Article – Tax – Property

9–314.

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

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

1. was completed on or before June 30, 1988;
2. whose structural boundaries are within [500] **1,000** feet of a refuse disposal system for which an active permit has been issued to the Harford County government under § 9–204 of the Environment Article; and
3. is determined by the governing body of Harford County to have been adversely impacted by its proximity to the refuse disposal system;

(4) (i) In this paragraph, “environmental surcharges” means tipping fees that:

1. are paid to the county by the user of a refuse disposal system; and
2. have been set at a specific amount per ton of refuse that is deposited at the site of the disposal system.

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

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

Approved by the Governor, April 24, 2007.