

HOUSE BILL 865

Q2

9lr1719
CF SB 228

By: **Harford County Delegation**

Introduced and read first time: February 12, 2009

Assigned to: Ways and Means

Committee Report: Favorable with amendments

House action: Adopted

Read second time: March 24, 2009

CHAPTER _____

1 AN ACT concerning

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

4 FOR the purpose of repealing a certain requirement for a home to qualify for a certain
5 property tax credit in Harford County for certain residential real property in
6 proximity to certain refuse disposal systems; extending the property tax credit
7 in Harford County for certain residential real property in proximity to certain
8 refuse disposal systems to certain other residential real property; providing for
9 the application of this Act; and generally relating to certain authorization for
10 Harford County to grant a property tax credit for certain residential real
11 property in proximity to certain refuse disposal systems.

12 BY repealing and reenacting, with amendments,
13 Article – Tax – Property
14 Section 9–314(a)(1)(x)
15 Annotated Code of Maryland
16 (2007 Replacement Volume and 2008 Supplement)

17 BY repealing and reenacting, without amendments,
18 Article – Tax – Property
19 Section 9–314(a)(4)
20 Annotated Code of Maryland
21 (2007 Replacement Volume and 2008 Supplement)

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

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 **Article – Tax – Property**

2 9–314.

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

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

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

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

11 **B. WAS COMPLETED ON OR BEFORE JANUARY 1,**
12 **1989, AND IS LOCATED IN AN AREA THAT CONSISTS OF ~~MOUNTAIN~~ MAGNOLIA**
13 **ROAD TO TRIMBLE ROAD TO FORT HOYLE ROAD AND TO ~~MOUNTAIN~~**
14 **MAGNOLIA ROAD; AND**

15 [3.] **2. THAT** is determined by the governing body of Harford
16 County to have been adversely impacted by its proximity to the refuse disposal system;

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

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

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

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

27 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
28 June 1, 2009, and shall be applicable to all taxable years beginning after June 30,
29 2009.