## HOUSE BILL 564

 $\mathbf{Q2}$ 

By: **Delegate Glass** Introduced and read first time: February 3, 2012 Assigned to: Ways and Means

### A BILL ENTITLED

#### 1 AN ACT concerning

# Harford County Property Tax Credit – Homes Near a Refuse Disposal System Extension to Additional Properties

- FOR the purpose of extending the property tax credit in Harford County for certain
  residential real property in proximity to certain refuse disposal systems to
  certain additional residential real property; providing for the application of this
  Act; and generally relating to a certain authorization for Harford County to
  grant a property tax credit for certain residential real property in proximity to
  certain refuse 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 (2007 Replacement Volume and 2011 Supplement)
- 15 BY repealing and reenacting, without amendments,
- 16 Article Tax Property
- 17 Section 9–314(a)(4)
- 18 Annotated Code of Maryland
- 19 (2007 Replacement Volume and 2011 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

**2**3 **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:

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW. [Brackets] indicate matter deleted from existing law.

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subject to the condition established under paragraph (4) of 1 (x)  $\mathbf{2}$ this subsection, owner-occupied residential real property: 3 A. whose structural boundaries are within 1,000 1. feet of a refuse disposal system for which an active permit has been issued to the 4 Harford County government under § 9–204 of the Environment Article;  $\mathbf{5}$ 6 В. that was completed on or before June 1, 2010, and is 7located within the boundaries of Trimble Road, Magnolia Road, Fort Hoyle Road, and 8 Aberdeen Proving Ground property; [or] 9 С. that was completed on or before June 1, 2010, and is located within 250 feet to the west of Fort Hoyle Road, south of parcel no. 01015060, 10 and north of Aberdeen Proving Ground property; [and] OR 11 12D. THAT WAS COMPLETED ON OR BEFORE JUNE 1. 132010, AND IS LOCATED WEST OF THE GAP DRIVE AND GREATER HARFORD INDUSTRIAL PARK, EAST OF MAGNOLIA ROAD, SOUTH OF TRIMBLE ROAD, AND 14NORTH OF ABERDEEN PROVING GROUND PROPERTY; AND 1516 2. that is determined by the governing body of Harford 17County to have been adversely impacted by its proximity to the refuse disposal system; 18 (4) In this paragraph, "environmental surcharges" means (i) 19tipping fees that: 201. are paid to the county by the user of a refuse disposal 21system; and 222.have been set at a specific amount per ton of refuse that is deposited at the site of the disposal system. 2324(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 2526of environmental surcharges to offset the total amount of the property tax credits 27granted. 28SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect 29June 1, 2012, and shall be applicable to all taxable years beginning after June 30, 30 2012.

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