

# HOUSE BILL 907

Q1

5lr3173

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By: **Delegate Roberson**

Introduced and read first time: January 31, 2025

Assigned to: Ways and Means

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## A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax Credit – Urban Agricultural Property – Alterations**

3 FOR the purpose of altering eligibility for a tax credit against the county or municipal  
4 corporation property tax imposed on certain urban agricultural property; requiring  
5 a county or municipal corporation that grants the tax credit to provide certain notice  
6 and opportunity to be heard to the public before the county or municipal corporation  
7 may exercise its authority to terminate the credit; and generally relating to a  
8 property tax credit for urban agricultural property.

9 BY repealing and reenacting, with amendments,  
10 Article – Tax – Property  
11 Section 9–253  
12 Annotated Code of Maryland  
13 (2019 Replacement Volume and 2024 Supplement)

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

16 **Article – Tax – Property**

17 9–253.

18 (a) (1) In this section the following words have the meanings indicated.

19 (2) “Urban agricultural property” means real property that is:

20 (i) [at least one–eighth of an acre and not more than 5 acres;

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 (ii) located in a priority funding area, as defined in § 5–7B–02 of the  
 2 State Finance and Procurement Article] **NOT ASSESSED AS AGRICULTURAL LAND**  
 3 **UNDER § 8–209 OF THIS ARTICLE;** and

4 [(iii)] **(II)** used for urban agricultural purposes.

5 (3) “Urban agricultural purposes” means:

6 (i) **INDOOR AND OUTDOOR** crop production activities, including  
 7 the use of mulch or cover crops to ensure maximum productivity and minimize runoff and  
 8 weed production, **PRODUCTION OF VALUE-ADDED AGRICULTURAL PRODUCTS,**  
 9 **BEEKEEPING, RAISING LIVESTOCK, AND COMPOSTING;**

10 (ii) environmental mitigation activities, including stormwater  
 11 abatement, **POLLINATOR HABITAT CREATION AND MAINTENANCE,** and groundwater  
 12 protection;

13 (iii) community development activities, including recreational  
 14 activities, food donations, and food preparation and canning classes;

15 (iv) economic development activities, including employment and  
 16 training opportunities, and direct sales to restaurants and institutions; [and]

17 (v) [temporary] produce stands used for the sale of produce raised  
 18 on the premises; **AND**

19 **(VI) AGRICULTURAL EDUCATION AND AGRITOURISM**  
 20 **ACTIVITIES.**

21 (b) The Mayor and City Council of Baltimore City or the governing body of a  
 22 county or of a municipal corporation may grant, by law, a tax credit against the county or  
 23 municipal corporation property tax imposed on urban agricultural property.

24 (c) (1) Except as provided in paragraph (2) of this subsection, a tax credit  
 25 under this section shall be granted for 5 years.

26 (2) (i) If the Mayor and City Council of Baltimore City or the governing  
 27 body of a county or of a municipal corporation grants a tax credit under this section, the  
 28 jurisdiction granting a tax credit shall evaluate the effectiveness of the credit after 3 years.

29 (ii) If the jurisdiction granting the tax credit determines that the tax  
 30 credit is ineffective in promoting urban agricultural purposes, the jurisdiction granting a  
 31 tax credit may terminate the tax credit **IF THE JURISDICTION PROVIDES THE PUBLIC:**

32 **1. NOTICE OF THE TERMINATION OF THE CREDIT AT**  
 33 **LEAST 1 YEAR IN ADVANCE; AND**

