

THE COUNTY COMMISSIONERS OF KENT COUNTY, MARYLAND

December 3, 2019
Legislative Session Day

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December 3, 2019

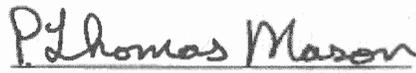
CODE HOME RULE
BILL NO. 6-2019

INTRODUCED BY: P Thomas Mason, President of the Board of County Commissioners for Kent County, Maryland.

AN ACT to amend Chapter 152 Taxation by adding Article X Residential Sprinkler System Tax Credit to the Code of Public Local Laws of Kent County, Maryland. The purpose of this addition is to allow a real property tax credit when a sprinkler system is installed.

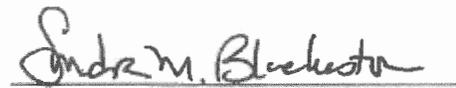
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KENT COUNTY

THE COUNTY COMMISSIONERS OF KENT
COUNTY, MARYLAND


P. Thomas Mason, President

INTRODUCED, read first time, December 3, 2019, ordered posted and public hearing scheduled on January 7, 2020, at 6:00 p.m. in the County Commissioners Hearing Room, R. Clayton Mitchell, Jr., Kent County Government Center, 400 High Street, Chestertown, Maryland.

By Order of:


Sondra M. Blackiston, Clerk

PUBLIC HEARING

HAVING been posted and notice of time and place of hearing and copies having been made available to the public and the press, a public hearing was held on January 7, 2020. Reported favorably without amendments; read second time and ordered to be considered on January 21, 2020, a legislative session day.

BILL NO. 6-2019

- A. **KENT COUNTY GRANTS A TAX CREDIT AGAINST THE COUNTY REAL PROPERTY TAX IMPOSED ON QUALIFIED PROPERTIES.**
- B. **THE TAX CREDIT ALLOWED UNDER THIS SECTION IS THE LESSER OF:**
- (1) **THE TOTAL COST OF THE SPRINKLER SYSTEM; OR**
- (2) **FIVE THOUSAND DOLLARS.**
- C. **APPLICATION OF CREDIT:**
- (1) **THE AMOUNT OF THE CREDIT APPLIED IN A TAX YEAR MAY NOT EXCEED THE AMOUNT OF THE COUNTY PROPERTY TAX IMPOSED ON THE PROPERTY IN THAT TAX YEAR.**
- (2) **ANY AMOUNT OF THE CREDIT NOT TAKEN IN THE TAX YEAR IN WHICH THE APPLICATION IS GRANTED MAY BE CARRIED OVER FOR AN ADDITIONAL TWO YEARS.**
- D. **AN APPLICATION FOR A TAX CREDIT SHALL BE SUBMITTED TO THE CHIEF FINANCE OFFICER ON THE FORM THAT THE CHIEF FINANCE OFFICER DESIGNATES.**
- E. **A TAX CREDIT GRANTED UNDER THIS ARTICLE MAY NOT BE TRANSFERRED TO ANY SUBSEQUENT OWNER.**
- F. **THIS ARTICLE EXPIRES ON DECEMBER 31, 2023.**

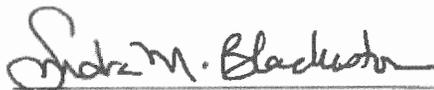
BE IT FURTHER ENACTED by the County Commissioners of Kent County that this Act shall take effect on the 6th day of March, 2020.

Read Third Time January 21, 2020.

PASSED this 21st day of January, 2020.

Failed of Passage _____

By Order of:



Sondra M. Blackiston, Clerk

BILL NO. 6-2019