COUNTY COUNCIL OF PRINCE GEORGE'S COUNTY, MARYLAND

2020 Legislative Session

	2020 Legislative Session	
	Bill No.	CB-82-2020
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	Proposed and Presented by Council Member Davis	
	Introduced by Council Members Davis, Turner, Streeter, Ivey, Dernoga, Glaros, Franklin,	
	Harrison and Anderson-Walker	
	Date of Introduction	October 20, 2020
	BILL	
1	AN ACT concerning	
2	Property Tax Credit	
3	For the purpose of authorizing the partial property tax credit for residential real property located	
4	in an area adversely impacted by the Brown Station Road Sanitary Landfill.	
5	BY repealing and reenacting with amendments:	
6	SUBTITLE 10. FINANCE AND TAXATION.	
7	Section 10-194.02,	
8	The Prince George's County Code	
9	(2019 Edition).	
10	SECTION 1. BE IT ENACTED by the County Council of Prince George's County,	
11	Maryland, that Section	n 10-194.02 of the Prince George's County Code be and the same is hereby
12	repealed and reenacted with the following amendments:	
13	SUBTITLE 10. FINANCE AND TAXATION.	
14	DIVISIO	DN 8. TAX ASSESSMENT, LEVY, AND COLLECTION.
15		SUBDIVISION 1A. PROPERTY TAX CREDIT.
16	Sec. 10-194.02. Same; Residential property adversely impacted by sanitary landfills.	
17	(a) All improved	residential property, [purchased prior to June 30, 1987, by the person
18	requesting the cre	dit, or purchased prior to the initial date that a new or expanded sanitary
19	landfill is included within the County's Ten Year Solid Waste Plan, impacted by its	
20	proximity to a sar	nitary landfill] purchased prior to December 31, 2020, is hereby exempted

from a portion of the County property tax in accordance with Section 9-318, Tax-Property Article, Annotated Code of Maryland, provided that the improved residential property is:

(1) Located within one-half mile of the boundary of the area [permitted by the State for the landfilling of solid waste] <u>measured from the Brown Station Road Sanitary Landfill</u> <u>property line; or</u>

(2) [Abutting Old Laurel-Bowie Road between Chestnut Avenue and new Maryland Route 197, Ninth Street between Chestnut Avenue and Lanham-Severn Road, Lanham-Severn Road between Springfield Road and Ninth Street, or within the Huntington Subdivision in Bowie; or

(3)] Abutting White House Road between Maryland Route 202 and Ritchie-Marlboro Road, Brown Road between Ritchie-Marlboro Road and Brown Station Road, Brown Station Road between White House Road and Old Marlboro Pike, or Ritchie-Marlboro Road between Interstate 95 and Brown Road.

(b) The partial property tax credit shall be granted for the full fiscal year following any portion of the immediately preceding fiscal year in which landfilling operations commence or continue pursuant to a State refuse disposal permit <u>and shall be granted annually as long</u> as the Brown Station Road Sanitary Landfill operates.

(c) The partial property tax credit shall be payable from the site development and environmental surcharge collected pursuant to Section [10-257.01] <u>21-123</u> and shall be in an amount equal to the average cost of refuse collection for the eligible property. <u>The Treasury Division of the Office of Finance and the Department of the Environment shall ensure eligible property owners receive proper notice of their eligibility for the partial property tax credit.
</u>

(d) Application and proof of eligibility for exemption shall be filed with the Director of Finance on forms provided no later than July 1 and approved by the Director of Finance no later than October 1 of the tax year for which exemption is sought.

 (e) During any fiscal year, the total of all tax credits granted under this Section shall not exceed Five Hundred Thousand Dollars (\$500,000). Tax credits shall be granted in the order in which the Office of Finance receives the complete application under Subsection (d) of this Section. If a complete application granted would cause the limit set forth in this Subsection to be exceeded, the tax credit shall be granted in the next fiscal year or years and in the order received.

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SECTION 2. BE IT FURTHER ENACTED that the provisions of this Act are hereby declared to be severable; and, in the event that any section, subsection, paragraph, subparagraph, sentence, clause, phrase, or word of this Act is declared invalid or unconstitutional by a court of competent jurisdiction, such invalidity or unconstitutionality shall not affect the remaining words, phrases, clauses, sentences, subparagraphs, paragraphs, subsections, or sections of this Act, since the same would have been enacted without the incorporation in this Act of any such invalid or unconstitutional word, phrase, clause, sentence, paragraph, subparagraph, subsection, or section.

SECTION 3. BE IT FURTHER ENACTED that this Act shall take effect forty-five (45) calendar days after it becomes law.

Adopted this 17th day of November, 2020.

COUNTY COUNCIL OF PRINCE GEORGE'S COUNTY, MARYLAND

BY:

Todd M. Turner Council Chair

ATTEST:

Donna J. Brown Clerk of the Council

APPROVED:

DATE:

BY:

Angela D. Alsobrooks **County Executive**

KEY:

Underscoring indicates language added to existing law. [Brackets] indicate language deleted from existing law.

Asterisks *** indicate intervening existing Code provisions that remain unchanged.