

COUNTY COUNCIL
OF
DORCHESTER COUNTY, MARYLAND

BILL NO. 2025-7

AN ACT OF THE COUNTY COUNCIL OF DORCHESTER COUNTY, MARYLAND PURSUANT TO THE AUTHORITY SET FORTH IN § 9-217 OF THE TAX-PROPERTY ARTICLE OF THE ANNOTATED CODE OF MARYLAND TO AMEND CHAPTER 144 - TAXATION §§ 144-37 THROUGH AND 144-43 OF THE DORCHESTER COUNTY CODE REGARDING THE TAX CREDIT FOR SHORELINE EROSION CONTROL STRUCTURES.

WHEREAS, pursuant to Md. Code Ann., Tax-Property § 9-217, the County Council of Dorchester County (the "County Council") is authorized and empowered to grant, by law, a tax credit against the real property tax imposed by Dorchester County, Maryland (the "County") on real property on which erosion control structures or devices have been installed or for which erosion control procedures have been implemented that halt or retard erosion of shorelines and deposit of eroded sediments in the waters of the State; and

WHEREAS, pursuant to the foregoing statutory authority, on September 13, 2005, the County Council passed Bill No. 2005-12 for the purpose of providing a property tax credit in an amount equal to 30% of the total cost of qualified erosion control structures installed on or after July 1, 2006, which tax credit is currently codified in Chapter 144 - Taxation of the Dorchester County Code (the "County Code") as Article XI, §§ 144-37 through 144-43; and

WHEREAS, the County Council is desirous of amending Article XI of the County Code for the purpose of providing that the tax credit for shoreline erosion control structures shall not apply to the maintenance, repair, or replacement of such structures.

SECTION ONE: Pursuant to Md. Code Ann., Tax-Property § 9-217, be it ENACTED and ORDAINED by the County Council of Dorchester County, Maryland, that Chapter 144 - Taxation, Article XV, § 144-38 of the Dorchester County Code is hereby amended as follows, with new language shown in **bold, underlined** font and deleted language shown in ~~strikethrough~~:

**ARTICLE XI
PROPERTY TAX CREDIT FOR SHORELINE EROSION CONTROL STRUCTURES**

§ 144-38. Tax credit granted.

Dorchester County grants a real property tax credit in an amount equal to 30% of the total cost of qualified erosion control structures installed on or after July 1, 2006. **The maintenance,**

repair, or replacement of qualified erosion control structures shall not qualify for the tax credit granted hereunder.

SECTION TWO: And be it further ENACTED and ORDAINED that if any section, subsection, sentence, clause, phrase, or portion of this Bill is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct, and independent provision and such holding shall not affect the validity of the remaining portions of this Bill, it being the intent of the County Council that this Bill shall stand, notwithstanding the invalidity of any section, subsection, sentence, clause, phrase, or portion hereof.

SECTION THREE: And be it further ENACTED and ORDAINED that all bills, ordinances, or parts thereof inconsistent with the provisions of this Bill are hereby repealed to the extent of such inconsistency.

SECTION FOUR: And be it further ENACTED and ORDAINED that General Code Publishers is directed to codify the above amendments to the Dorchester County Code accordingly.

SECTION FIVE: And be it further ENACTED and ORDAINED pursuant to § 308 of the Charter of Dorchester County, Maryland that promptly after enactment of this Act, the County Manager shall cause a fair summary of this Act to be published at least once in a newspaper of general circulation in Dorchester County, Maryland.

SECTION SIX: And be it further ENACTED and ORDAINED that this Bill shall be known as Bill No. 2025-7 of Dorchester County, Maryland and shall take effect sixty (60) days after its final passage.

PUBLIC HEARING

Having been posted and notice of the time, date, and place of hearing, and the title of Bill No. 2025-05 having been published, a public hearing was held on June 3, 2025 at 6:06 p.m. in the Council Chambers, Room 110, County Office Building, 501 Court Lane, Cambridge, Maryland 21613.

PASSED THIS 3rd DAY OF June, 2025.

ATTEST:


Jerry Jones
County Manager

COUNTY COUNCIL OF
DORCHESTER COUNTY, MARYLAND


George L. Pfeffer, Jr.
President

Pfeffer - *aye*

Detmer - *aye*

Kramer - *aye*

Nichols - *aye*

Travers - *aye*