

Chapter 723

(House Bill 1117)

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.

BY repealing and reenacting, with amendments,

Article – Tax – Property

Section 9–314(a)(1)(x)

Annotated Code of Maryland

(2007 Replacement Volume and 2009 Supplement)

(As enacted by Chapters 228 and 229 of the Acts of the General Assembly of 2009)

BY repealing and reenacting, without amendments,

Article – Tax – Property

Section 9–314(a)(4)

Annotated Code of Maryland

(2007 Replacement Volume and 2009 Supplement)

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

Article – Tax – Property

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:

(x) subject to the condition established under paragraph (4) of this subsection, owner–occupied residential real property:

1. A. whose structural boundaries are within 1,000 feet of a refuse disposal system for which an active permit has been issued to the Harford County government under § 9-204 of the Environment Article; [or]

B. **THAT** was completed on or before [January 1, 1989, and is located in an area that consists of Magnolia Road to Trimble Road to Fort Hoyle Road and to Magnolia Road; and] **JUNE 1, 2010, AND IS LOCATED WITHIN THE BOUNDARIES OF TRIMBLE ROAD, MAGNOLIA ROAD, FORT HOYLE ROAD, AND ABERDEEN PROVING GROUND PROPERTY; OR**

C. **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, AND NORTH OF ABERDEEN PROVING GROUND PROPERTY; AND**

2. that is determined by the governing body of Harford County to have been adversely impacted by its proximity to the refuse disposal system;

(4) (i) In this paragraph, “environmental surcharges” means tipping fees that:

1. are paid to the county by the user of a refuse disposal system; and

2. have been set at a specific amount per ton of refuse that is deposited at the site of the disposal system.

(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 of environmental surcharges to offset the total amount of the property tax credits granted.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, 2010, and shall be applicable to all taxable years beginning after June 30, 2010.

Approved by the Governor, May 20, 2010.