

Harford County - Real Property Tax Credit

FOR the purpose of enabling Harford County to enact a certain real property tax credit if a certain condition is satisfied; and providing an expiration date for this Act.

BY adding to

Article 81 - Revenue and Taxes
Section 278G
Annotated Code of Maryland
(1980 Replacement Volume and 1981 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland read(s) as follows:

Article 81 - Revenue and Taxes

278G.

IF A SPECIAL DISTRICT WATER AND SEWER REAL PROPERTY TAX HAS BEEN ENACTED, IN HARFORD COUNTY, THE LOCAL GOVERNING BODY BY BILL, ORDINANCE, OR RESOLUTION ENACTED UNDER ITS USUAL PROCEDURE MAY PROVIDE A NEW OWNER WITH TAX CREDITS FOR A PERIOD NOT TO EXCEED 1 YEAR AGAINST ANY LOCAL REAL PROPERTY TAXES LEVIED ON NEW CONSTRUCTION OF RESIDENTIAL OR NONRESIDENTIAL BUILDINGS OR OTHER STRUCTURES, WHICH IS SERVICED BY THE COUNTY WATER AND SEWER SYSTEM, EXCLUDING ANY ASSESSMENT ON THE LAND.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1982. It shall remain effective for a period of 3 years and, at the end of June 30, 1985, and with no further action required by the General Assembly, this Act shall be abrogated and of no further force and effect.

Approved June 1, 1982.

CHAPTER 759

(House Bill 1905)

AN ACT concerning

Property Taxes - Credits - Baltimore County