

CHAPTER 406

(House Bill 1566)

AN ACT concerning

Harford County - Property Tax Credit - Family Farms - Child Lot Exclusions

FOR the purpose of authorizing the governing body of Harford County to grant, by law, a tax credit against the county property tax imposed on certain real property adjacent to a family farm and owned by a child of the owner of the family farm; providing for the application of this Act; and generally relating to authorization for a property tax credit in Harford County for certain real property adjacent to a family farm and owned by a child of the owner of the family farm.

BY repealing and reenacting, with amendments,

Article - Tax - Property

Section 9-314(a)(1)

Annotated Code of Maryland

(2001 Replacement Volume and 2005 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:

(i) real property that is:

1. owned by any incorporated community association:

A. whose membership is limited to voluntary subscriptions of the residents of the community or development; and

B. that may not assess a fee against a resident or property owner based on property values; and

2. used as a public park, playground, or picnic area;

(ii) property that is:

1. owned by the Habonim Camp Association Company, Incorporated;

2. used only for the purposes of the Habonim Camp Association Company; and