

Article - Tax - Property

9-305.

(b) The governing body of Baltimore County may grant, by law, a property tax credit under this section against the county property tax imposed on:

(11) dwellings, the land on which the dwelling is located and other improvements to the land if:

(i) the dwelling is in a homeowners' association where the dwelling has a declaration of covenants or restrictive covenants that may be enforced by an association of members;

(ii) the governing body of the county consults with the homeowners' association; and

(iii) the governing body of the county determines that the homeowners' association provides services that would otherwise be the responsibility of the county; [and]

(12) real property that is:

(i) owned by the Rosa Ponselle Charitable Foundation, Incorporated, known as "Villa Pace"; and

(ii) not exempt under this article; AND

(13) AGRICULTURAL LAND, NOT INCLUDING ANY IMPROVEMENTS, THAT IS LOCATED IN AN AGRICULTURAL PRESERVATION DISTRICT.

(C) (1) A PROPERTY OWNER IS NOT ELIGIBLE FOR A TAX CREDIT FOR AGRICULTURAL LAND UNDER SUBSECTION (B) OF THIS SECTION, AND ANY SUCH TAX CREDIT GRANTED SHALL TERMINATE, IF THE PROPERTY OWNER:

(I) SELLS AN EASEMENT OVER THE PROPERTY TO THE STATE; OR

(II) TERMINATES THE AGRICULTURAL PRESERVATION DISTRICT AGREEMENT.

(2) A PROPERTY OWNER WHO HAS BEEN GRANTED A PROPERTY TAX CREDIT FOR AGRICULTURAL LAND UNDER SUBSECTION (B) OF THIS SECTION, AND WHO SUBSEQUENTLY TERMINATES THE AGRICULTURAL PRESERVATION DISTRICT AGREEMENT SHALL BE LIABLE FOR:

(I) ALL PROPERTY TAXES THAT THE OWNER WOULD HAVE BEEN LIABLE FOR IF A PROPERTY TAX CREDIT HAD NOT BEEN GRANTED UNDER THIS SECTION FOR A PERIOD NOT EXCEEDING 10 YEARS