

AN ACT concerning

Harford County - Property Tax Credit - Agricultural Land

FOR the purpose of authorizing the governing body of Harford County to grant, by law, certain credits against county property tax imposed on certain agricultural real property that after a certain date meets certain requirements; providing for the termination of the credit under certain circumstances and for the property tax ~~interest~~ and penalty due on termination; providing for the applicability of this Act; and generally relating to a property tax credit in Harford County for agricultural land.

BY repealing and reenacting, with amendments, ~~and renumbering~~

Article - Tax - Property
Section 9-314(a)(1)
Annotated Code of Maryland
(1986 Volume and 1987 Supplement)

BY adding to

Article - Tax - Property
Section 9-314(a)(3) ~~and (4)~~
Annotated Code of Maryland
(1986 Volume and 1987 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