

CHAPTER 456

(House Bill 1073)

AN ACT concerning

Calvert County, Charles, and St. Mary's Counties -
Property Tax Credit - Agricultural Use Buildings

FOR the purpose of authorizing the governing body bodies of Calvert County, Charles, and St. Mary's Counties to grant, by law, a property tax credit against certain buildings used for certain agricultural activities.

BY ~~repealing and reenacting, with amendments,~~ adding to

Article - Tax - Property
Section 9-~~212~~ 9-306(c)
Annotated Code of Maryland
(1986 Volume and 1988 Supplement)

BY repealing and reenacting, with amendments,

Article - Tax - Property
Section 9-310 and 9-320
Annotated Code of Maryland
(1986 Volume and 1988 Supplement)

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

Article - Tax - Property

~~9-212-~~

~~{A}--The--Mayor--and--City--Council--of--Baltimore--City--or--the
governing--body--of--a--county--or--of--a--municipal--corporation--may
grant,--by--law,--a--property--tax--credit--against--the--county--or
municipal--corporation--property--tax--imposed--on--real--property--that
is--used--solely--as--a--tobacco--barn.~~

9-306.

~~{B}~~ (C) THE GOVERNING BODY OF CALVERT COUNTY MAY GRANT, BY LAW, A PROPERTY TAX CREDIT UNDER THIS SECTION AGAINST THE COUNTY PROPERTY TAX IMPOSED ON A BUILDING OTHER THAN A TOBACCO BARN THAT IS:

(1) LOCATED ON LAND THAT QUALIFIES FOR AN AGRICULTURAL USE ASSESSMENT; AND