

(ix) real property that is:

- 1. owned by a Harford County volunteer fire or ambulance company;
- 2. held for the future use as a station or substation site, as approved by the Harford County Volunteer Fire and Ambulance Association in their 5-year plan; and
- 3. not exempt under § 7-209 of this article; [and]

(x) subject to the condition established under paragraph (4) of this subsection, owner-occupied residential real property that:

- 1. was completed on or before June 30, 1988;
- 2. whose structural boundaries are within 500 feet of a refuse disposal system for which an active permit has been issued to the Harford County government under § 9-204 of the Environment Article; and
- 3. is determined by the governing body of Harford County to have been adversely impacted by its proximity to the refuse disposal system; AND

(XI) REAL PROPERTY, ONLY AFTER JULY 1, 1993, THAT:

- 1. IS LOCATED IN THE HARFORD COUNTY AGRICULTURAL DISTRICT IN ACCORDANCE WITH THE HARFORD COUNTY AGRICULTURAL LAND PRESERVATION PROGRAM UNDER CHAPTER 60 OF THE HARFORD COUNTY CODE; OR
- 2. BECOMES SUBJECT TO AN AGRICULTURAL PRESERVATION EASEMENT THAT HAS BEEN CONVEYED TO HARFORD COUNTY IN ACCORDANCE WITH THE HARFORD COUNTY AGRICULTURAL LAND PRESERVATION PROGRAM, UNDER CHAPTER 60 OF THE HARFORD COUNTY CODE;

(5) (I) A PROPERTY OWNER IS NOT ELIGIBLE FOR A TAX CREDIT FOR REAL PROPERTY UNDER PARAGRAPH (1)(XI) OF THIS SUBSECTION AND ANY SUCH TAX CREDIT GRANTED SHALL TERMINATE IF THE PROPERTY OWNER WITHDRAWS THE PROPERTY FROM THE HARFORD COUNTY AGRICULTURAL DISTRICT.

(II) A PROPERTY OWNER WHO HAS BEEN GRANTED A PROPERTY TAX CREDIT FOR REAL PROPERTY UNDER PARAGRAPH (1)(XI) OF THIS SUBSECTION, AND WHO SUBSEQUENTLY WITHDRAWS THE PROPERTY FROM THE AGRICULTURAL PRESERVATION DISTRICT SHALL BE LIABLE FOR ALL PROPERTY TAXES THAT THE OWNER WOULD HAVE BEEN LIABLE FOR IF A PROPERTY TAX CREDIT HAD NOT BEEN GRANTED.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1993, and shall be applicable to all taxable years beginning after June 30, 1993.

Approved May 27, 1993.