

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:

(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; AND

(XII) SUBJECT TO PARAGRAPH (6) OF THIS SUBSECTION, REAL PROPERTY THAT IS NEW CONSTRUCTION OR A SUBSTANTIAL IMPROVEMENT TO THE REAL PROPERTY OF A COMMERCIAL OR INDUSTRIAL BUSINESS THAT:

- 1. IS OR WILL BE DOING BUSINESS IN HARFORD COUNTY; AND
- 2. WILL EMPLOY AT LEAST ~~20~~ 12 ADDITIONAL FULL-TIME LOCAL EMPLOYEES BY THE SECOND YEAR THE CREDIT IS ALLOWED.

(6) ~~(4)~~ EXCEPT AS OTHERWISE PROVIDED IN THIS PARAGRAPH, THE GOVERNING BODY OF HARFORD COUNTY MAY:

- 1. (I) PROVIDE FOR THE AMOUNT OF AND THE CONDITIONS OF ELIGIBILITY AND METHOD OF APPLICATION FOR THE PROPERTY TAX AUTHORIZED UNDER PARAGRAPH (1)(XII) OF THIS SUBSECTION;
- 2. (II) REVIEW COMPLIANCE WITH THE CONDITIONS OF THE PROPERTY TAX CREDIT ANNUALLY; AND
- 3. (III) ELIMINATE THE CREDIT FOR ANY TAXPAYER IF THE TERMS AND CONDITIONS OF THE CREDIT ARE NOT MET.