

CHAPTER 191

(House Bill 1367)

AN ACT concerning

**Dorchester County - Property Tax Credit - Agricultural Land in
Agricultural Preservation District**

FOR the purpose of authorizing the governing body of Dorchester County to grant a property tax credit for property tax imposed on certain agricultural land; and generally relating to a property tax credit for certain agricultural land in Dorchester County.

BY repealing and reenacting, with amendments,

Article - Tax - Property

Section 9-311(f)

Annotated Code of Maryland

(1994 Replacement Volume and 1999 Supplement)

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

Article - Tax - Property

9-311.

(f) (1) The governing body of Dorchester County may grant, by law, a property tax credit under this section against the county property tax imposed on:

(i) agricultural land that is subject to a nutrient management plan or that is developing a nutrient management plan for implementation;

(II) AGRICULTURAL LAND THAT:

1. IS LOCATED IN AN AGRICULTURAL PRESERVATION DISTRICT; OR

2. IS SUBJECT TO AN AGRICULTURAL LAND PRESERVATION EASEMENT OR SIMILAR EASEMENT; or

[(ii)] (III) forest land that is subject to a forest management plan or similar agreement.

(2) In establishing a tax credit under this subsection, the governing body of Dorchester County:

(i) shall develop criteria necessary to implement the credit; and

(ii) may specify the amount and duration of the credit, the qualification and application procedures for the credit, and any other requirement or procedure that the governing body considers appropriate.