Article – Tax – Property

9–314.

(C) (1) THE GOVERNING BODY OF A MUNICIPAL CORPORATION IN HARFORD COUNTY MAY GRANT, BY LAW, A PROPERTY TAX CREDIT UNDER THIS SECTION AGAINST THE MUNICIPAL CORPORATION PROPERTY TAX IMPOSED ON ~~RESIDENTIAL~~ REAL PROPERTY LOCATED WITHIN THE JURISDICTION OF THE MUNICIPAL CORPORATION THAT IS~~:~~

~~(I)~~ OWNED ~~BY AN INDIVIDUAL SERVING AS A MEMBER OF A VOLUNTEER FIRE COMPANY, A VOLUNTEER AMBULANCE COMPANY, OR A MEMBER OF THE LADIES' AUXILIARY OF A VOLUNTEER FIRE COMPANY OR A VOLUNTEER AMBULANCE COMPANY;~~ AND OCCUPIED AS THE PRINCIPAL RESIDENCE OF AN INDIVIDUAL SERVING AS A MEMBER OF A:

(I) VOLUNTEER FIRE COMPANY;

(II) VOLUNTEER AMBULANCE COMPANY; OR

(III) LADIES' AUXILIARY OF A VOLUNTEER FIRE COMPANY OR VOLUNTEER AMBULANCE COMPANY.

~~(II) OCCUPIED AS THE PRINCIPAL RESIDENCE OF AN INDIVIDUAL SERVING AS A MEMBER OF A VOLUNTEER FIRE COMPANY, A VOLUNTEER AMBULANCE COMPANY, OR A MEMBER OF THE LADIES' AUXILIARY OF A VOLUNTEER FIRE COMPANY OR A VOLUNTEER AMBULANCE COMPANY; AND~~

~~(III) LOCATED WITHIN THE JURISDICTION OF THE MUNICIPAL CORPORATION.~~

(2) THE MUNICIPAL CORPORATION MAY PROVIDE, BY LAW, FOR:

(I) THE AMOUNT OF A PROPERTY TAX CREDIT UNDER THIS SUBSECTION;

(II) THE DURATION OF A PROPERTY TAX CREDIT UNDER THIS SUBSECTION; AND

(III) ANY OTHER PROVISION NECESSARY TO CARRY OUT THIS SUBSECTION.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect ~~July 1, 2001.~~ June 1, 2001 and shall be applicable to all taxable years beginning after June 30, 2001.

Approved May 15, 2001.