

CHAPTER 68

(House Bill 167)

AN ACT concerning

Howard County – Property Tax Credit – Residence Jointly Owned by an Individual and the Howard County Housing Commission

Ho. Co. 6-07

FOR the purpose of authorizing the governing body of Howard County to grant, by law, a tax credit against the county property tax imposed on certain owner-occupied residential real property; authorizing the governing body of Howard County to specify the amount and duration of the credit; authorizing the governing body to provide for implementation and administration of the credit; providing for the application of this Act; and generally relating to the property tax in Howard County.

BY repealing and reenacting, with amendments,
Article – Tax – Property
Section 9-315(a) and (b)
Annotated Code of Maryland
(2001 Replacement Volume and 2006 Supplement)

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

Article – Tax – Property

9-315.

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

(1) property that:

(i) is owned by any community association;

(ii) is used for community, civic, educational, library, or park purposes; and

(iii) is not a swimming pool, tennis court, or similar recreational facility;