

property tax credit against the county property tax imposed on certain real property within a certain distance from certain refuse disposal systems under certain circumstances; defining a certain term; and generally relating to a property tax credit for real property in Harford County.

BY repealing and reenacting, with amendments,

Article - Tax - Property

Section 9-314(a)(1)(viii) and (ix)

Annotated Code of Maryland

(1986 Volume and 1991 Supplement)

BY adding to

Article - Tax - Property

Section 9-314(a)(1)(x) and (4)

Annotated Code of Maryland

(1986 Volume and 1991 Supplement)

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

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:

(viii) real property, only after July 1, 1988, that:

1. is located in an agricultural district under an original or renewed agreement to be located within an agricultural district; or

2. becomes subject to an agricultural preservation easement that has been conveyed to the Maryland Agricultural Land Preservation Foundation; [and]

(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: