

Introduced _____
Public Hearing _____
Council Action _____
Executive Action _____
Effective Date _____

County Council of Howard County, Maryland

2023 Legislative Session

Legislative Day No. 1

Bill No. 1 -2023

Introduced by: The Chairperson at the request of the County Executive

AN ACT providing that the tax credit for Agricultural Land shall automatically renew, as long as the property owner remains eligible; providing a date by when a property owner shall initially apply; and generally relating to the tax credit for Agricultural Land.

Introduced and read first time _____, 2023. Ordered posted and hearing scheduled.

By order _____
Michelle Harrod, Administrator

Having been posted and notice of time & place of hearing & title of Bill having been published according to Charter, the Bill was read for a second time at a public hearing on _____, 2023.

By order _____
Michelle Harrod, Administrator

This Bill was read the third time on _____, 2023 and Passed ____, Passed with amendments _____, Failed _____.

By order _____
Michelle Harrod, Administrator

Sealed with the County Seal and presented to the County Executive for approval this ____ day of _____, 2023 at ____ a.m./p.m.

By order _____
Michelle Harrod, Administrator

Approved/Vetoed by the County Executive _____, 2023

Calvin Ball, County Executive

NOTE: [[text in brackets]] indicates deletions from existing law; TEXT IN SMALL CAPITALS indicates additions to existing law; ~~Strike-out~~ indicates material deleted by amendment; Underlining indicates material added by amendment.

1 **Section 1. Be It Enacted** by the County Council of Howard County, Maryland, that the
2 Howard County Code is amended as follows:

3 By amending:

4 Title 20. Taxes, charges and fees.

5 Subtitle 1. Real Property Tax; Administration, Credits, and Enforcement.

6 Part III. State-Authorized Howard County Tax Credits.

7 Section 20.122 "Agricultural Land"

8

9 **Title 20. Taxes, charges and fees.**

10 **Subtitle 1. Real Property Tax; Administration, Credits, and Enforcement.**

11 **Part III. State-Authorized Howard County Tax Credits.**

12

13 **Section 20.122. Agricultural land.**

14 (a) *Definitions.* In this section, *agricultural land* means real property subject to an
15 easement or other interest that is permanently conveyed or assigned to either:

16 (1) The Maryland Agricultural Land Preservation Foundation under § 2-504 of the
17 Agricultural Article of the Annotated Code of Maryland; or

18 (2) To Howard County, Maryland, under the provisions of subtitle 5, "Agricultural
19 Land Preservation," of title 15, "Natural Resources," of the Howard County
20 Code.

21 (b) *Amount of Credit.* In accordance with the provisions of § 9-206 and § 9-315(a)(2) of
22 the Tax-Property Article of the Annotated Code of Maryland, an owner of
23 agricultural land may receive a property tax credit equaling 75 percent of any
24 County property tax imposed on that land, not including any improvements.

25 (c) **DURATION OF CREDIT. THE TAX CREDIT AUTHORIZED BY THIS SECTION CONTINUES AS**
26 **LONG AS THE PROPERTY REMAINS QUALIFIED UNDER SUBSECTION (A) OF THIS**
27 **SECTION. IF A PROPERTY CEASES TO QUALIFY, THE DEPARTMENT OF PLANNING AND**
28 **ZONING SHALL PROVIDE NOTICE WITHIN 90 DAYS TO THE DEPARTMENT OF FINANCE.**

29 ~~(((c)))~~(d) *Application for Tax Credit:*

30 (1) The Director of Finance shall administer the provisions of this section.

1 (2) [[An eligible owner of agricultural land shall apply for tax credit with the
2 Director of Finance within 30 days of the issuance of each annual property tax
3 bill]] A PROPERTY OWNER WHO BECOMES ELIGIBLE SHALL INITIALLY APPLY FOR
4 A CREDIT WITH THE DIRECTOR OF FINANCE ON OR BEFORE APRIL 1 PRECEDING
5 THE NEW TAX YEAR.

6

7 *Section 2. And Be It Further Enacted by the County Council of Howard County,*
8 *Maryland, that this Act shall begin Tax Year 2023.*

9

10 *Section 3. And Be It Further Enacted by the County Council of Howard County,*
11 *Maryland, that this Act shall become effective 61 days after its enactment.*