

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.

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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.***