

Introduced 01.03.2023
Public Hearing 01.17.2023
Council Action 02.06.2023
Executive Action 02.08.2023
Effective Date 04.10.2023

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 Jan 3, 2023. Ordered posted and hearing scheduled.
By order Michelle Harrod
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 Jan 17, 2023.
By order Michelle Harrod
Michelle Harrod, Administrator

This Bill was read the third time on Feb 6, 2023 and Passed , Passed with amendments , Failed .

By order Michelle Harrod
Michelle Harrod, Administrator

Sealed with the County Seal and presented to the County Executive for approval this 7 day of Feb, 2023 at 11 a.m./p.m.

By order Michelle Harrod
Michelle Harrod, Administrator

Approved/Vetoed by the County Executive Feb 8, 2023

Calvin Ball
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 that all***
11 ***properties for which applications for a credit authorized by Section 20.122 of the County***
12 ***Code were approved on or before the effective date of the Act shall automatically renew***
13 ***if the property still meets the qualifications of subsection (a) of Section 20.122.***

14
15 ***Section ~~3.~~ 4. And Be It Further Enacted by the County Council of Howard County,***
16 ***Maryland, that this Act shall become effective 61 days after its enactment.***

BY THE COUNCIL

This Bill, having been approved by the Executive and returned to the Council, stands enacted on

Feb 8, ~~2022~~ 2023
Michelle Harrod
Michelle Harrod, Administrator to the County Council

BY THE COUNCIL

This Bill, having been passed by the yeas and nays of two-thirds of the members of the Council notwithstanding the objections of the Executive, stands enacted on _____, 2022.

Michelle Harrod, Administrator to the County Council

BY THE COUNCIL

This Bill, having received neither the approval nor the disapproval of the Executive within ten days of its presentation, stands enacted on _____, 2022.

Michelle Harrod, Administrator to the County Council

BY THE COUNCIL

This Bill, not having been considered on final reading within the time required by Charter, stands failed for want of consideration on _____, 2022.

Michelle Harrod, Administrator to the County Council

BY THE COUNCIL

This Bill, having been disapproved by the Executive and having failed on passage upon consideration by the Council stands failed on _____, 2022.

Michelle Harrod, Administrator to the County Council

BY THE COUNCIL

This Bill, the withdrawal of which received a vote of two-thirds (2/3) of the members of the Council, is withdrawn from further consideration on _____, 2022.

Michelle Harrod, Administrator to the County Council

Introduced _____
Public Hearing _____
Council Action _____
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Effective Date _____

County Council of Howard County, Maryland

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By order _____
Michelle Harrod, Administrator

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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

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11 *Maryland, that this Act shall become effective 61 days after its enactment.*

Amendment 1 to Council Bill No. 1-2023

BY: The Chairperson at the request
of the County Executive

Legislative Day 2
Date: February 6, 2023

Amendment No. 1

(This amendment provides for automatic renewal of the credit for certain properties.)

- 1 On page 2, in line 9, insert:
- 2 “Section 3. And Be It Further Enacted by the County Council of Howard County that all
- 3 properties for which applications for a credit authorized by Section 20.122 of the County Code were
- 4 approved on or before the effective date of the Act shall automatically renew if the property still
- 5 meets the qualifications of subsection (a) of Section 20.122.”.
- 6
- 7 On page 2, in line 10, strike “3” and substitute “4”.

I certify this is a true copy of
Am 1 to CBI-2023
passed on Feb 6, 2023
Mushika Dazord
Council Administrator

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