

CHAPTER 364

(Senate Bill 94)

AN ACT concerning

Prince George's County - Property Tax Credits - Agricultural Land Preservation Programs

FOR the purpose of ~~requiring~~ authorizing the governing body of Prince George's County to grant a property tax credit against the county property tax imposed on certain agricultural property; providing for the repayment of certain tax credits under certain circumstances; authorizing the governing body of Prince George's County to provide procedures and other provisions necessary to enforce the repayment of certain tax credits; providing for the application of this Act; and generally relating to property tax credits for certain agricultural land in Prince George's County.

BY repealing and reenacting, with amendments,

Article - Tax - Property
Section ~~9-318(a)~~ 9-318(b)(1)
Annotated Code of Maryland
(2007 Replacement Volume)

BY adding to

Article - Tax - Property
Section 9-318(e)
Annotated Code of Maryland
(2007 Replacement Volume)

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

Article - Tax - Property

9-318.

~~(a) The governing body of Prince George's County shall grant a property tax credit under this section against the county property tax imposed on:~~

~~(1) real property;~~

~~(i) owned by the Maryland Jaycees, Incorporated; and~~

~~(ii) used in the operation of a charitable nonprofit educational or rehabilitation institution of the kind that is exempted under § 7-202 of this article; [and]~~

~~(2) real property owned by the Prince George's County Chamber of Commerce Foundation, Inc., if the real property:~~

~~(i) is acquired on or after November 24, 1973; and~~

~~(ii) is not used for a commercial purpose; AND~~

~~(3) AGRICULTURAL LAND, INCLUDING ANY FARM IMPROVEMENT USED IN CONNECTION WITH AN ACTIVITY THAT IS RECOGNIZED BY THE DEPARTMENT AS AN APPROVED AGRICULTURAL ACTIVITY, THAT IS SUBJECT TO STATE OR COUNTY AGRICULTURAL LAND PRESERVATION PROGRAMS.~~

(b) (1) The governing body of Prince George's County may grant, by law, a property tax credit under this section against county property tax imposed on:

(i) real property that is:

1. owned by a nonprofit community civic association or corporation;

2. dedicated by plat or deed restriction to the use of the lot owners in the community, if the use is not contingent on the payment of:

A. dues to the association or corporation, unless dues are used only to improve or maintain the real property of the community; or

B. compensation for admission to or use of the real property, unless the compensation is used only to improve or maintain the real property of the community;

(ii) real property that is owned by the Piscataway Hills Citizens Association;

(iii) real property that is improved to promote housing, community redevelopment, and business revitalization;

(iv) real property used by the property owner to provide child care for the children of at least 25 employees;

(v) real property that is:

1. owned by the American Center for Physics, Inc.;

2. leased by the American Center for Physics, Inc. to affiliated societies; and

3. used only for nonprofit activities relating to the advancement and diffusion of the knowledge of physics and its application to human welfare;

(vi) subject to the condition established under paragraph (6) of this subsection, residential real property that is located within an area that the governing body determines is adversely impacted by its proximity to a refuse disposal system for which a permit has been issued under § 9-204 of the Environment Article; [and]

(vii) real property that is owned by the Kettering-Largo-Mitchellville Boys and Girls Club; AND

(VIII) AGRICULTURAL LAND, INCLUDING ANY FARM IMPROVEMENT USED IN CONNECTION WITH AN ACTIVITY THAT IS RECOGNIZED BY THE DEPARTMENT AS AN APPROVED AGRICULTURAL ACTIVITY, THAT IS SUBJECT TO STATE OR COUNTY AGRICULTURAL LAND PRESERVATION PROGRAMS.

(E) (1) A PROPERTY OWNER WHO HAS BEEN GRANTED A PROPERTY TAX CREDIT FOR AGRICULTURAL LAND UNDER SUBSECTION ~~(A)(3)~~ (B)(1)(VIII) OF THIS SECTION AND SUBSEQUENTLY WITHDRAWS THE PROPERTY FROM A STATE OR COUNTY AGRICULTURAL LAND PRESERVATION PROGRAM SHALL BE LIABLE FOR:

(I) ALL PROPERTY TAXES FOR WHICH THE PROPERTY OWNER WOULD HAVE BEEN LIABLE IF A PROPERTY TAX CREDIT FOR AGRICULTURAL LAND HAD NOT BEEN GRANTED UNDER SUBSECTION ~~(A)(3)~~ (B)(1)(VIII) OF THIS SECTION FOR A PERIOD NOT EXCEEDING 10 YEARS FROM THE DATE THAT THE PROPERTY WAS SUBJECT TO A STATE OR COUNTY AGRICULTURAL LAND PRESERVATION PROGRAM;

(II) INTEREST ON THE TOTAL TAX LIABILITY AS REQUIRED UNDER § 14-605 OF THIS ARTICLE; AND

(III) A PENALTY AS REQUIRED UNDER § 14-703 OF THIS ARTICLE.

(2) THE GOVERNING BODY OF PRINCE GEORGE'S COUNTY MAY PROVIDE, BY LAW, ANY PROCEDURAL OR ENFORCEMENT PROVISION NECESSARY TO CARRY OUT THIS SUBSECTION.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, 2008, and shall be applicable to all taxable years beginning after June 30, 2008.

Approved by the Governor, May 13, 2008.