

COUNTY ORDINANCE NO. 09-19

A BILL ENTITLED

**AN ACT CONCERNING Property Tax Credits for Real Property
Subject to an Easement to the Maryland Agricultural Land Preservation
Foundation;**

**FOR THE PURPOSE of granting a property tax credit of 75% of the county
property tax imposed on land subject to an easement or other interest which has
been permanently conveyed or assigned to the Maryland Agricultural Land
Preservation Foundation under Section 2-504 of the Agricultural Article of the
Annotated Code of Maryland up to a maximum of \$500.00 for each such property;**

**BY ADDING a new Section 5.10.3 to the Code of Public Local Laws of
Queen Anne’s County, Maryland.**

SECTION I

**BE IT ENACTED BY THE COUNTY COMMISSIONERS OF QUEEN ANNE’S
COUNTY, MARYLAND, pursuant to the authority granted under Section 9-206 of
the Tax-Property Article of the Annotated Code of Maryland that a new Section 5-
10.3 be added to the Code of Public Local Laws of Queen Anne’s County,
Maryland, to read as follows:**

§5.10.3 MALPF tax credit.

- A. In this section, “agricultural land” means real property subject to an
easement or other interest that is permanently conveyed or assigned to
the Maryland Agricultural Land Preservation Foundation under §2-504 of
the Agricultural Article of the Annotated Code of Maryland.**
- B. There is a tax credit from Queen Anne’s County real property taxes
imposed on agricultural land equal to 75% of the county property tax
imposed, not to exceed \$500.00 per property.**
- C. An application for the tax credit created by this section shall be filed by
the property owner on or before the June 1 preceding the fiscal year for
which the tax credit is sought.**
- D. The Queen Anne’s County Office of Finance shall promulgate forms for
applications for tax credit hereunder and may require such verifications
of qualifications hereunder as such Office shall deem appropriate.**

SECTION II

BE IT FURTHER ENACTED that this Ordinance shall be effect on the forty-sixth (46th) day following its enactment.

INTRODUCED BY: Commissioner Gunther

CO-SPONSORED BY: Commissioner Billups, Fordonski, Gunther, Wargotz

DATE: July 28, 2009

PUBLIC HEARING HELD: August 25, 2009 @ 7:30 p.m.

VOTE: 5 Yea 0 Nay

DATE OF ADOPTION: August 25, 2009

EFFECTIVE DATE: October 3, 2009