

AMENDMENT NO. 1  
TO COUNTY ORDINANCE NO. 17-04

AN AMENDMENT TO  
COUNTY ORDINANCE NO. 17-04

BE IT ENACTED BY THE COUNTY COMMISSIONERS OF QUEEN ANNE'S COUNTY, MARYLAND THAT COUNTY ORDINANCE NO. 17-04 BE AND IS HEREBY AMENDED TO READ AS FOLLOWS:

COUNTY ORDINANCE NO. 17-04

A BILL ENTITLED

AN ACT CONCERNING Business Personal Property Taxes on Public Utilities in Queen Anne's County;

FOR THE PURPOSE of affirming the percentage of value of business personal property of a public utility subject to the Queen Anne's County property tax; providing for the taxation of operating personal property of a public utility and personal property used to generate electricity for sale; and ~~generally dealing with and providing for business personal property taxes in Queen Anne's County.~~

BY ADOPTING a new Article IX to Chapter 5 of the Code of Public Local Laws of Queen Anne's County.

SECTION I

BE IT ENACTED BY THE COUNTY COMMISSIONERS OF QUEEN ANNE'S COUNTY, MARYLAND that a new Article IX of Chapter 5 of the Code of Public Local Laws be and is hereby ADOPTED to read as follows:

ARTICLE IX. Business Personal Property Taxes on a Public Utility.

§5-30. Rates of Reduction.

Except for (1) operating personal property of a public utility and (2) personal property used to generate electricity for sale, the assessment of personal property in Queen Anne's County is subject to County personal property tax rate on 0% of its value.

§5-31. Taxable Assessment.

The assessment of the operating personal property of a public utility and personal property described in §7-237 of the Tax-Property Article is subject to the County property tax on fifty percent (50%) of ~~the assessment~~ its value for the taxable year beginning July 1, 2017 and each subsequent taxable year.

SECTION II

BE IT FURTHER ENACTED that this Amendment shall take effect immediately upon its enactment and that County Ordinance No. 17-04 shall take effect on the 46<sup>th</sup> day following its enactment.

INTRODUCED BY: Commissioner J. Wilson

DATE: March 21, 2017

VOTE: 3 Yea 2 Nay (Commissioner Buckey & S. Wilson opposed)

DATE OF ADOPTION: March 21, 2017