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**COUNTY COUNCIL
OF
DORCHESTER COUNTY, MARYLAND**

2005 Legislative Session,
Legislative Day No. August 16,, 2005

Introduced By: Dorchester County Council

BILL NO. 2005- 12

AN ACT to allow a real property tax credit for installation of shoreline erosion control structures pursuant to Section 9-217 of the Tax-Property Article of the Annotated Code of Maryland by adding Article XI to Chapter 144 of the Dorchester County Code, entitled ‘Property Tax Credit for Shoreline Erosion Control Structures’; providing for a tax credit against County property tax imposed on real property on which erosion control structures or devices have been installed or for which erosion control procedures have been implemented that halt or retard erosion of shorelines and deposit of eroded sediments in the waters of the State

Introduced, read first time, ordered posted on official bulletin board of County, County Office Building, 501 Court Lane, Cambridge, Maryland 21613

Ordered publication for once a week for two successive weeks, and public hearing scheduled on Tuesday, September 13, 2005, Room 110, County Office Building, 501 Court Lane, Cambridge, Maryland at 6:15p.m.

By order: Jane Baynard
Jane Baynard, County Manager

Boldface	Heading or defined term
<u>Underlining</u>	Added to existing law(s) by original bill
[Single boldface brackets]	Deleted from existing law(s) by original bill
<u>Double underlining</u>	Added by amendment
[[Double boldface brackets]]	Deleted from existing law or the bill by amendment
***	Existing law(s) unaffected by bill

1 **SECTION ONE: BE IT ENACTED AND ORDAINED BY THE**
2 **COUNTY COUNCIL OF DORCHESTER COUNTY, MARYLAND**
3 **that the Dorchester County Code be amended by adding Section XI to**
4 **Chapter 144, to be entitled "Property Tax Credit for Shoreline Erosion**
5 **Control Structures".**

6
7 **Chapter 144, Taxation, is amended by adding Section XI:**

8
9 **XI. Property Tax Credit for Shoreline Erosion Control Structures**

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11 **§ 144-37. Statutory authorization.**

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13 Pursuant to the authorization contained in Section 9217, Tax-Property
14 Article, Annotated Code of Maryland, Dorchester County may grant, by
15 law, a tax credit against the county property tax imposed on real property
16 on which erosion control structures or devices have been installed or for
17 which erosion control procedures have been implemented that halt or
18 retard erosion of shorelines and deposit of eroded sediments in the waters
19 of the State.

20
21 **§ 144-38. Tax credit granted.**

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23 Dorchester County grants a real property tax credit in an amount equal to
24 30% of the total cost of qualified erosion control structures installed on or
25 after July 1, 2006.

26
27 **§ 144-39. Qualified erosion control structures.**

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29 Erosion control structures eligible for this credit are defined as steel
30 bulkheads, timber bulkheads, concrete walls, stone masonry walls, stone
31 revetments, stone reinforcement, stone breakwaters, jetties, or groins.

32
33 **§ 144-40. Term of credit.**

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35 This credit shall apply for a period equal to the lesser of fifteen taxable
36 years immediately following the installation of the qualified erosion
37 control structure or the years required to recover 30% of the total cost of
38 the qualified erosion control structure.

39

40 **§ 144-41. Value of annual credit to property owner.**

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42 Subject to limitation contained within Section 14442 the annual credit
43 shall equal the lesser of the total cost of the qualified erosion control
44 structure divided by fifteen years or the annual county real property tax
45 levied.

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47 **§ 144-42. Value of annual credits to County.**

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49 The annual value of all credits granted to all property owners under this
50 section shall not exceed \$150,000.

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52 **§ 144-43. Administration of credit.**

- 53
54 A. The Department of Finance shall administer this credit.
55 B. The property owner must apply for the tax credit in the year the
56 qualified erosion control structure is installed to receive the credit in
57 that tax year or ensuing tax years.
58 C. The property owner must show that the qualified erosion control
59 structure complies with all applicable federal, state, and local laws,
60 codes, permits and standards.
61 D. The property owner must document the total cost to the property
62 owner of the qualified erosion control structure.
63 E. Property owners who have met the requirements of this section but
64 who are unable to receive the credit due to the annual limitation
65 within Section 144-42, will be enrolled in the tax credit program when
66 annual funding becomes available based upon the date they meet the
67 requirements of this section.

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69 **SECTION TWO: BE IT FURTHER ENACTED AND**
70 **ORDAINED BY THE COUNTY COUNCIL OF DORCHESTER**
71 **COUNTY, MARYLAND that General Code Publishers is directed to**
72 **codify new Article XI of Chapter 144 in the Dorchester County Code**
73 **accordingly.**

74
75 **SECTION THREE: BE IT FURTHER ENACTED AND**
76 **ORDAINED BY THE COUNTY COUNCIL OF DORCHESTER**
77 **COUNTY, MARYLAND that this legislation shall take effect July 1,**
78 **2006.**

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APPROVED this 13th day of September, 2005.

ATTEST: COUNTY COUNCIL OF DORCHESTER COUNTY:

BY: Jane Baynard Glenn L. Bramble
Jane Baynard, County Manager Glenn L. Bramble, President

Bramble- *aye*

Yockey- *aye*

Elzey- *aye*

Flowers- *aye*

Nichols- *aye*

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