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**COUNTY COUNCIL  
OF  
DORCHESTER COUNTY, MARYLAND**

2005 Legislative Session,  
Legislative Day No. November 22, 2005

Introduced By: County Council

BILL NO. 2005-15

**AN ACT** to reduce the assessment of business personal property.

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, December 20, 2005, Room 110, County Office Building, 501 Court Lane, Cambridge, Maryland at 6:40 p.m.

By order:   
Jane Baynard, County Manager

<b>Boldface</b>	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 ARTICLE**  
4 **XIII to Chapter 144, to be entitled "Assessment Reduction of Business**  
5 **Personal Property".**

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7 Chapter 144, *Taxation*, is amended by adding New Article XIII to  
8 Chapter 144 to read as follows:

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10 **XIII. Assessment Reduction of Business Personal Property**

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12 **§ 144-45. Statutory authorization.**

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14 Pursuant to the authorization contained in Section 7-513, Tax-Property  
15 Article, Annotated Code of Maryland, Dorchester County, may reduce,  
16 by law, the percent of the assessment of personal property other than  
17 operating personal property of a public utility.

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19 **§ 144-46. Rates of Reduction.**

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21 The assessment of personal property, other than operating personal  
22 property of a public utility, is subject to the county property tax rate on:

- 23  
24 A. 90% of its value for the taxable year beginning July 1, 2006;  
25 B. 80% of its value for the taxable year beginning July 1, 2007;  
26 C. 70% of its value for the taxable year beginning July 1, 2008;  
27 D. 60% of its value for the taxable year beginning July 1, 2009;  
28 E. 50% of its value for the taxable year beginning July 1, 2010;  
29 F. 40% of its value for the taxable year beginning July 1, 2011;  
30 G. 30% of its value for the taxable year beginning July 1, 2012;  
31 H. 20% of its value for the taxable year beginning July 1, 2013;  
32 I. 10% of its value for the taxable year beginning July 1, 2014;  
33 J. 0% of its value for the taxable year beginning July 1, 2015 and for  
34 each taxable year thereafter.

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37 **SECTION TWO: BE IT FURTHER ENACTED AND ORDAINED BY**  
38 **THE COUNTY COUNCIL OF DORCHESTER COUNTY,**  
39 **MARYLAND that General Code Publishers is directed to codify new**  
40 **Article XIII of Chapter 144 in the Dorchester County Code accordingly.**

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

**APPROVED this 20th day of December, 2005.**

**ATTEST: COUNTY COUNCIL OF DORCHESTER COUNTY:**

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

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\_\_\_\_\_ Bramble-*ay*  
\_\_\_\_\_ Yockey-*ay*  
\_\_\_\_\_ Elzey-*ay*  
\_\_\_\_\_ Travers-*ay*  
\_\_\_\_\_ Nichols-*ay*

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