

COUNTY COUNCIL

OF

DORCHESTER COUNTY, MARYLAND

2017 Legislative Session,  
Legislative Day No. 15

Introduced By: Council

BILL NO. 2017 - 2

AN ACT OF THE COUNTY COUNCIL OF DORCHESTER COUNTY, MARYLAND TO REPEAL AND REENACT WITH AMENDMENTS SECTION 144-46 OF ARTICLE XIII AND SECTION 144-48 OF ARTICLE XIV OF THE CODE OF DORCHESTER COUNTY, MARYLAND RELATING TO THE TAXATION OF MACHINERY AND EQUIPMENT USED TO GENERATE ELECTRICITY FOR SALE.

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

Ordered publication for once a week for two (2) successive weeks, and public hearing scheduled on Tuesday, April 4, 2017, Room 110, County Office Building, 501 Court Lane, Cambridge, Maryland at 6:30 p.m.

By order.



Ricky C. Travers  
President of the County Council  
of Dorchester County, Maryland

**COUNTY COUNCIL  
OF  
DORCHESTER COUNTY, MARYLAND**

BILL NO. 2017 - 2

AN ACT OF THE COUNTY COUNCIL OF DORCHESTER COUNTY, MARYLAND TO REPEAL AND REENACT WITH AMENDMENTS SECTION 144-46 OF ARTICLE XIII AND SECTION 144-48 OF ARTICLE XIV OF THE CODE OF DORCHESTER COUNTY, MARYLAND RELATING TO THE TAXATION OF PERSONAL PROPERTY USED IN THE GENERATION OF ELECTRICITY FOR SALE.

SECTION ONE: Acting under Section 7-514 of the Tax Property Article of the Annotated Code of Maryland, be it ENACTED and ORDAINED by the County Council of Dorchester County, Maryland, that Section 144-46 of Article XIII (Assessment Reduction of Business Personal Property) and Section 144-48 (Taxable Assessment of Utility Personal Property) of Article XIV of the Code of Dorchester County, Maryland, be, and the same are, hereby repealed and reenacted to read as follows:

Chapter 144

TAXATION

(A) Article XIII. Assessment Reduction of Business Personal Property

§ 144-45. Statutory authorization.

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

§ 144-46. Rates of reduction.

Except for (1) the operating personal property of a public utility and (2) personal property used to generate electricity for sale, the assessment of personal property is subject to County property tax on:

<b>Percentage of Value of Personal Property</b>	<b>For the Taxable Year Beginning</b>
90%	July 1, 2006
80%	July 1, 2007

<b>Percentage of Value of Personal Property</b>	<b>For the Taxable Year Beginning</b>
70%	July 1, 2008
60%	July 1, 2009
50%	July 1, 2010
40%	July 1, 2011
30%	July 1, 2012
20%	July 1, 2013
10%	July 1, 2014
0% of its value for the taxable year beginning	July 1, 2015, and for each taxable year thereafter

(B) Article XIV. Taxable Assessment of Machinery and Equipment Used to Generate Electricity for Sale

§ 144-47. Statutory authorization.

Pursuant to the authorization contained in § 7-514 of the Tax-Property Article, Annotated Code of Maryland, Dorchester County may increase to not more than 65%, by law, the percent of the assessment of any personal property described in § 7-237 of the Tax-Property Article, subject to county property tax.

§ 144-48. 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:

- A. Sixty-five percent of its value for the taxable year beginning July 1, 2008.
- B. Sixty percent of its value for the taxable year beginning July 1, 2009.
- C. Fifty-five percent of its value for the taxable year beginning July 1, 2010.
- D. Fifty percent of its value for the taxable year beginning July 1, 2011 and each subsequent taxable year.

**SECTION TWO:** Be it further ENACTED and ORDAINED by the County Council of Dorchester County, Maryland that this Bill shall be known as Bill No. 2017- 2 of Dorchester County, Maryland and shall take effect sixty (60) days after its final passage.

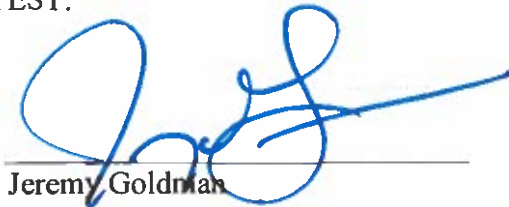
PASSED this 4th day of April, 2017.

LIBERO 006 FOLIO 956

ATTEST:

COUNTY COUNCIL OF DORCHESTER  
COUNTY, MARYLAND

BY:



Jeremy Goldman  
County Manager

BY:



Ricky C. Travers  
President

APPROVED this 4th day of April, 2017.

ATTEST:

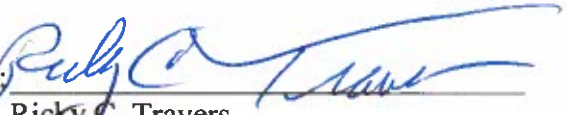
COUNTY COUNCIL OF DORCHESTER  
COUNTY, MARYLAND

BY:



Jeremy Goldman  
County Manager

BY:



Ricky C. Travers  
President

Nichols - *absent*  
Satterfield - *aye*  
Bradshaw - *aye*  
Price - *noye*  
Travers - *aye*

March 7  
Amend §§ 144-46 and 144-48. Bill