

COUNTY COUNCIL OF
DORCHESTER COUNTY, MARYLAND

Legislative Session 2016, Legislative Day No. 5

Bill No. 2016- 3

Introduced By: Council President Ricky Travers

By the County Council, June 7, 2016

CIRCUIT COURT
DORCHESTER COUNTY

2016 JUL -6 PM12:44

FILED

An Act of the County Council of Dorchester County, Maryland pursuant to the authority granted by Section 9-232 of the Tax – Property Article of the Annotated Code of Maryland:

To grant a property tax credit against the property tax imposed on newly constructed residential property with an automatic fire protection sprinkler system.

By adding:

- Dorchester County Code
- Chapter 144, Taxation
- Article XVIII, Residential Sprinkler System Tax Credit

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, July 5, 2016, Room 110, County Office Building, 501 Court Lane, Cambridge, Maryland at 6:10 p.m.

By order:



Jeremy Goldman, 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

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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 XVIII**
4 **to Chapter 144, to be entitled “Residential Sprinkler System Tax**
5 **Credit”**

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

8
9 **XVIII. Residential Sprinkler System Tax Credit**

10
11 **§ 144-55: Statutory authorization**

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13 Pursuant to the authorization contained in Section 9-232, Tax-Property
14 Article, Annotated Code of Maryland, Dorchester County may grant, by law,
15 a property tax credit against the county property tax imposed on
16 improvements to real property if there is installed in the improvements a
17 complete automatic fire protection sprinkler system, installed in accordance
18 with accepted codes and standards established by the Maryland State Fire
19 Prevention Commission.

20
21 **§ 144-56: Definitions.**

- 22
23 (a) In this section, the following words have the meanings indicated.
24 (b) “Qualified properties” are defined as:
25 (1) residential properties that include a complete automatic fire
26 protection sprinkler system; and
27 (2) used as the principal residence of the homeowner; and
28 (3) constructed between July 1, 2016 and June 30, 2019.

29
30 **§ 144-57: Tax credit granted**

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32 (a) Dorchester County grants a tax credit against the county real property
33 tax imposed on qualified properties.
34 (b) The tax credit allowed under this section is the lesser of:
35 (1) the total cost of the sprinkler system; or
36 (2) \$5,000.
37 (c) Application of credit:
38 (1) The amount of the credit applied in a tax year may not exceed
39 the amount of county property tax imposed on the property in
40 that tax year.

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- 41 (2) Any amount of the credit not taken in the tax year in which the
- 42 application is granted may be carried over for an additional two
- 43 years.
- 44 (d) Application for tax credit shall be submitted to Director of Finance on
- 45 form that the Director requires.
- 46 (e) A tax credit granted under this Act may not be transferred to any
- 47 subsequent owner.
- 48 (f) This Act expires on June 30, 2020.

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50 **SECTION TWO: BE IT FURTHER ENACTED AND**

51 **ORDAINED BY THE COUNTY COUNCIL OF DORCHESTER**

52 **COUNTY, MARYLAND that General Code Publishers is directed to**

53 **codify new Article XVIII of Chapter 144 in the Dorchester County Code**

54 **accordingly.**

55

56 **SECTION THREE: BE IT FURTHER ENACTED AND**

57 **ORDAINED BY THE COUNTY COUNCIL OF DORCHESTER**

58 **COUNTY, MARYLAND that this act shall take effect sixty (60)**

59 **calendar days after enactment and shall expire June 30, 2020. This Act**

60 **shall apply to the real property tax billings as of July 1, 2016.**

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64 APPROVED this 5th day of July, 2016

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67 ATTEST:

COUNTY COUNCIL OF
DORCHESTER COUNTY:

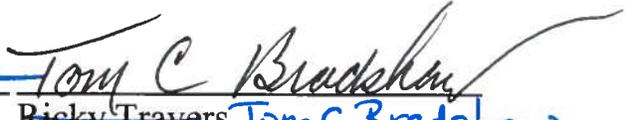
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70 BY:



Jeremy Goldman
County Manager



~~Ricky Travers~~ Tom C. Bradshaw
President Vice President

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Bradshaw- *aye*

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Price- *aye*

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Travers- *absent*

78

Satterfield- *aye*

79

Nichols- *aye*