

Dorchester County, Maryland
Chapter 144: Taxation

ARTICLE XI Property Tax Credit for Shoreline Erosion Control Structures

§ 144-37. Statutory authorization.

Pursuant to the authorization contained in § 9-217, Tax-Property Article, Annotated Code of Maryland, Dorchester County may grant, by law, a tax credit against the 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.

§ 144-38. Tax credit granted.

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

§ 144-39. Qualified erosion control structures.

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

§ 144-40. Term of credit.

This credit shall apply for a period equal to the lesser of 15 taxable years immediately following the installation of the qualified erosion control structure or the years required to recover 30% of the total cost of the qualified erosion control structure.

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

Subject to limitation contained within § 144-42, the annual credit shall equal the lesser of the total cost of the qualified erosion control structure divided by 15 years or the annual County real property tax levied.

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

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

§ 144-43. Administration of credit.

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