

THE COUNTY COMMISSIONERS OF KENT COUNTY, MARYLAND

July 18, 2017
Legislative Session Day

Legislative Session Day
July 18, 2017

CODE HOME RULE
BILL NO. 4-2017

INTRODUCED BY: William W. Pickrum, President of the Board of County Commissioners for Kent County, Maryland.

AN ACT to amend Chapter 152 Taxation to add Article IX Business Personal Property Taxes, §§ 152-36, and 152-37 to the Code of Public Local Laws of Kent County, Maryland for the purpose of affirming the percentage of value of business personal property subject to the Kent County property tax; providing for the taxation of operating personal property of a public utility and personal property used to generate electricity for sale; and generally dealing with and providing for business personal property taxes in Kent County.

THE COUNTY COMMISSIONERS OF KENT COUNTY

William W. Pickrum, President

INTRODUCED, read first time, July 18, 2017, ordered posted and public hearing scheduled on August 15, 2017, at 6:00 p.m. in the County Commissioners Hearing Room, R. Clayton Mitchell, Jr., Kent County Government Center, 400 High Street, Chestertown, Maryland.

By Order of:

Sondra M. Blackiston, Clerk

PUBLIC HEARING

HAVING been posted and notice of time and place of hearing and copies having been made available to the public and the press, a public hearing was held on August 15, 2017. Reported favorably [with] [without] amendments; read second time and ordered to be considered on September 5, 2017, a legislative session day.

**A BILL ENTITLED CHR 4-2017
BUSINESS PERSONAL PROPERTY TAXES**

SECTION 1.

NOW THEREFORE BE IT ENACTED BY THE COUNTY COMMISSIONERS OF KENT COUNTY, MARYLAND that Chapter 152 is hereby amended to add Article IX, §§ 152-36, and 152-37 as follows:

**ARTICLE IX
BUSINESS PERSONAL PROPERTY TAXES**

§152-36. RATES OF REDUCTION.

EXCEPT FOR (1) OPERATING PERSONAL PROPERTY OF A PUBLIC UTILITY AND (2) PERSONAL PROPERTY USED TO GENERATE ELECTRICITY FOR SALE, THE ASSESSMENT OF PERSONAL PROPERTY IN KENT COUNTY IS SUBJECT TO COUNTY PERSONAL PROPERTY TAX ON 0% OF ITS VALUE.

§152-37. 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 OF THE ANNOTATED CODE OF THE STATE OF MARYLAND IS SUBJECT TO THE COUNTY PERSONAL PROPERTY TAX ON FIFTY PERCENT (50%) OF THE ASSESSMENT FOR THE TAXABLE YEAR BEGINNING JULY 1, 2018 AND EACH SUBSEQUENT TAXABLE YEAR.

SECTION 2. AND BE IT FURTHER ENACTED by the County Commissioners of Kent County that this Act shall take effect on the 20th day of October, 2017.

Read Third Time _____

PASSED this _____ day of _____, 2017.

Failed of Passage _____

By Order of:

Sondra M. Blackiston, Clerk

THE COUNTY COMMISSIONERS OF KENT COUNTY

(SEAL)

William W. Pickrum, President

Ronald H. Fithian, Member

William A. Short, Member

ORDERED a fair summary thereof of the entire bill shall be published in at least one newspaper of general circulation in the County, not less than three times at weekly intervals within a four week period.