**THE COUNTY COMMISSIONERS OF KENT COUNTY, MARYLAND**

**December 3, 2019 Legislative Session Day**

**Legislative Session Day December 3, 2019**

**CODE HOME RULE**

**BILL NO. 6-2019**

INTRODUCED BY: P Thomas Mason, President of the Board of County Commissioners for Kent County, Maryland.

**AN ACT to amend Chapter 152 Taxation by adding Article X Residential Sprinkler System Tax Credit** to the Code of Public Local Laws of Kent County, Maryland. The purpose of this addition is to allow a real property tax credit when a sprinkler system is installed.

THE COUNTY COMMISSIONERS OF KENT COUNTY, MARYLAND

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 P. Thomas Mason, President

INTRODUCED, read first time, December 3, 2019, ordered posted and public hearing scheduled on January 7, 2020, 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:

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 Sondra M. Blackiston, Clerk

**PUBLIC HEARING**

HAVING been posted and notice of time and place of hearing and copies having been made availableto the public and the press, a public hearing was held on January 7, 2020. Reported favorably [with] [without] amendments; read second time and ordered to be considered on January 21, 2020, a legislative session day.

**A Bill Entitled CHR 6-2019**

 **Residential Sprinkler Property Tax Credit**

**SECTION 1.**

**NOW THEREFORE BE IT ENACTED BY THE COUNTY COMMISSIONERS OF KENT COUNTY, MARYLAND that Chapter 152 Taxation** is hereby amended to add Article X, Residential Sprinkler System Tax Credit §§ 152-38, 152-39, and 152-40 as follows:

**ARTICLE X**

**RESIDENTIAL SPRINKLER PROPERTY TAX CREDIT**

**§ 152-38 Statutory authorization**

**Pursuant to authorization contained in § 9-232 of the Tax-Property Article, Annotated Code of Maryland, Kent County may grant, by law a property tax credit against the County property tax imposed on improvements to real property if there is installed in the improvements a complete automatic fire protection sprinkler system, installed in accordance with accepted codes and standards extablished by the Maryland State Fire Prevention Commission.**

**§ 152-39 DEFINITIONS.**

**In this article, the following words have the meanings indicated.**

**QUALIFIED PROPERTIES - Residential properties that:**

* 1. **Include a complete automatic fire protection sprinkler system; and**
	2. **ARE Used as a principal residence of the homeowner; and**
	3. **HAVE COMPLETED CONSTRUCTION between January 1, 2020 and December 31, 2023.**

**§ 152-40 TAX credit granted; expiration of provisions.**

1. **Kent County grants a tax credit against the County real property tax imposed on qualified properties.**
2. **The tax credit allowED under this section is the lesser of:**

**(1) The total cost of the sprinkler system; or**

**(2) Five thousand dollars.**

1. **Application of credit:**

**(1) The amount of the credit applied in a tax year may not exceed the amount of the County property tax imposed on the property in that tax year.**

**(2) Any amount of the credit not taken in the tax year in which the application is granted may be carried over for an additional two years.**

1. **AN Application for A tax credit shall be submitted to the Chief Finance Officer on the form that the Chief Finance Officer DESIGNATES.**
2. **A tax credit granted under this article may not be transferred to any subsequent owner.**
3. **This article expires on December 31, 2023.**

**BE IT FURTHER ENACTED** by the County Commissioners of Kent County that this Act shall take effect on the \_\_\_\_ day of \_\_\_\_\_\_\_\_\_\_, 2020.

Read Third Time \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_.

PASSED this \_\_\_\_\_day of \_\_\_\_\_\_\_\_\_, 2020.

Failed of Passage \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

 By Order of:

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 Sondra M. Blackiston, Clerk

THE COUNTY COMMISSIONERS OF KENT COUNTY, MARYLAND

(SEAL)

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 P. Thomas Mason, President

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 Ronald H. Fithian, Member

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 Robert N. Jacob, Jr. 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.