



Wendell R. Beitzel
Commissioner

Ernest J. Gregg Jr.
Commissioner

Frederick A. Holliday
Commissioner

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R. Lamont Pagenhardt
County Administrator

Filed and recorded July 6, 2000.

**THE BOARD OF
GARRETT COUNTY COMMISSIONERS**
203 S. 4th Street — Courthouse — Room 207
OAKLAND, MARYLAND 21550

**AN ORDINANCE TO PROVIDE TAX CREDITS FOR
AGRICULTURAL LAND IN GARRETT COUNTY**

WHEREAS, by virtue of the authority contained in Section 2-512, Agricultural Article, of the Annotated Code of Maryland, a local government is authorized to adopt a local program for the preservation of agricultural lands subject to the approval of the Maryland Agricultural Land Preservation Foundation; and

WHEREAS, Garrett County annually submits a request for approval of a local program of agricultural land preservation and has secured such approval from the Foundation since 1985; and

WHEREAS, Garrett County wishes to adopt an incentive program in order to encourage more participation in the preservation of agricultural land in Garrett County and for that purpose it is necessary to provide for the County's continued participation in the program of the Maryland Agricultural Land Preservation Foundation and The Maryland Rural Legacy Program; and

WHEREAS, all lands within agricultural preservation districts are located in areas where land is used for agricultural production, and owners, residents and users of that or adjacent land should be prepared to accept agricultural practices and operations including, but not limited to, noise, odors, dust, the operation of machinery, the storage and disposal of manure, and the application of fertilizers, soil amendments, herbicides, and pesticides; and

WHEREAS, in recognition of increased development pressure and rising land costs in the County and the desire to preserve agricultural land and woodland in order to provide sources of agricultural products within the County, and protect agricultural land and woodland, the County has an obligation to create incentives to benefit owners of such land and thus encourage them to enter that land into agricultural preservation districts; and

WHEREAS, the purpose of this Ordinance is to provide a credit for certain agricultural land and woodland against County Real Property Tax and provide requirements for qualification for tax credits; and

WHEREAS, House Bill 808 of the General Assembly authorizes the Board of County Commissioners of Garrett County to grant a Property Tax Credit on agricultural land that is located in an agricultural land preservation district; and

WHEREAS, a public hearing was held on July 6, 2000 following due notice and advertisement of the text of the Ordinance; and

WHEREAS, public comment was received, reviewed and considered concerning the aforesaid Ordinance:

NOW, THEREFORE, BE IT ORDAINED, by the Board of County Commissioners of Garrett County, Maryland, as follows:

GARRETT COUNTY AGRICULTURAL REAL PROPERTY TAX CREDIT ORDINANCE

- I. Real Property Tax Credit - Agricultural Land
 - A. There is a credit from County Real Property Taxes levied on agricultural land and woodlands, excluding agricultural structures and residential dwellings and one acre surrounding said dwellings, if:
 - 1) The property is included in an agricultural preservation district as provided in Section 2-509 of the Agricultural Article of the Annotated Code of Maryland; and
 - 2) The landowner has executed a Contract with the County agreeing to remain in the district for at least five years initially; the Contract may be renewed in five year increments after completion of the initial five years; and
 - 3) The landowner agrees within said contract that the preservation district property will remain as an active farming operation used primarily for the production of food or fiber and that inspection of the district will be made at least once during the five year term to insure compliance with this condition; and
 - 4) District properties which do not qualify as an active farming operation will not be eligible for renewal of a Real Property Tax Credit, however, owners will not be responsible to reimburse the County for all tax credits already granted unless the landowner withdraws his property from the Agricultural Land Preservation District.

- B. There is a credit from County Real Property Taxes levied on agricultural land and woodland, excluding agricultural structures and residential dwellings and one acre surrounding said dwelling if:
- 1) The real property is located in an agricultural preservation district as provided in Section 2-509 of the Agricultural Article of the Annotated Code of Maryland; and
 - 2) The land is subject to an agricultural preservation easement that has been conveyed to any State, Federal or County governmental entity or lawfully established conservation trust; and
 - 3) The landowner has executed a Contract with the County agreeing to remain as an agricultural preservation easement property for the minimum duration of the term of the easement; and the contract may be renewed in ten year increments after completion of the initial contract term; and
 - 4) The landowner agrees within said contract that the preservation district property will remain as an active farming operation used primarily for the production of food or fiber and that inspection of the easement property will be made at least once every ten years to insure compliance with this condition.
 - 5) Easement properties which do not qualify as an active farming operation will not be eligible for renewal of a Real Property Tax Credit, however, owners will not be responsible to reimburse the County for all tax credits already granted unless the landowner terminates his easement in the manner specified in State law.

II. Termination of District Agreements and Easements

- A. Once the property owner terminates the Agricultural District Agreement or terminates the Easement on a property, the landowner shall be liable for all property taxes plus interest (calculated at the County's prevailing delinquency rate at the time of termination) that the owner would have been liable for since the property had been entered into the program as if the Property Tax Credit had not been granted under this Ordinance.

III. Amount of Tax Credit

- A. The amount of the credit granted under subsections IA, and IB of this Ordinance is 100% of the County Real Property Tax levied on the agricultural land and woodlands, excluding agricultural structures and residential dwellings and one acre surrounding said dwellings, for a period not to exceed the term of the landowner's Contract with the County.

IV. The tax credits granted by this Ordinance are not cumulative and in no event shall the total tax credit granted to the landowner exceed 100% of the County Real Property Tax for the property.

V. Severability

A. If any part of this Ordinance shall be held invalid, any such part shall be deemed severable and its invalidity shall not affect the remaining parts of this ordinance.

VI. Effective Date

A. This Ordinance shall become effective July 6, 2000.

Adopted on this 6TH day of July, 2000

ATTEST:

R. Lamont Pagenhardt

R. Lamont Pagenhardt
County Administrator

BOARD OF COUNTY COMMISSIONERS
OF GARRETT COUNTY, MARYLAND

BY: Wendell R. Beitzel
Wendell R. Beitzel, Chairman

BY: Ernest J. Gregg, Jr.
Ernest J. Gregg, Jr.

BY: Frederick A. Holliday
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