





impact on the County as a result of adopting CB-69-1992.

**BACKGROUND INFORMATION/FISCAL IMPACT**

**(Includes reason for proposal, as well as any unique statutory requirements)**

Section 9-318 of the Tax-Property Article authorizes the County to grant a property tax credit payable from the Site Development/Environmental Surcharge to owners of residential real property adversely impacted by landfill operations. The proposed bill would provide a credit in an amount equal to the cost of refuse collection for the eligible property.

**CODE INDEX TOPICS:**

Finance and Taxation

Property Tax

Tax Credit

10-194.02

Refuse

Collection and disposal

Surcharge

21-123