

**COUNTY COUNCIL OF PRINCE GEORGE'S COUNTY, MARYLAND**  
**2021 Legislative Session**

Bill No. CB-45-2021

Chapter No. 30

Proposed and Presented by Council Member Davis

Introduced by Council Members Davis, Taveras, Dernoga, Harrison, Hawkins, Ivey,  
Turner, Anderson-Walker, Streeter, Franklin and Glaros

Date of Introduction July 13, 2021

**BILL**

1 AN ACT concerning

2 Property Tax Credit

3 For the purpose of defining the Brown Station Road Sanitary Landfill Impact Zone and  
 4 authorizing the partial property tax credit for residential real property located in an area  
 5 adversely impacted by the Brown Station Road Sanitary Landfill.

6 BY repealing and reenacting with amendments:

7 SUBTITLE 10. FINANCE AND TAXATION.

8 Section 10-194.02

9 The Prince George's County Code

10 (2019 Edition; 2020 Supplement).

11 SECTION 1. BE IT ENACTED by the County Council of Prince George's County,  
 12 Maryland, that Section 10-194.02 of the Prince George's County Code be and the same is hereby  
 13 repealed and reenacted with the following amendments:

14 SUBTITLE 10. FINANCE AND TAXATION.

15 DIVISION 8. TAX ASSESSMENT, LEVY, AND COLLECTION.

16 SUBDIVISION 1A. PROPERTY TAX.

17 **Sec. 10-194.02. Same; Residential property adversely impacted by sanitary landfills.**

18 (a) All improved residential property, purchased prior to December 31, 2020, is hereby  
 19 exempted from a portion of the County property tax in accordance with Section 9-318, Tax-  
 20 Property Article, Annotated Code of Maryland, provided that the improved residential property  
 21 is:

1 (1) Located within [one-half mile of the boundary of the area measured from the  
 2 Brown Station Road Sanitary Landfill property line] the defined Landfill Impact Zone dated  
 3 April 2021 which includes current partial property tax credits totaling 41 units, plus the inclusion  
 4 of additional residential units within the defined limits of the Landfill Impact Zone and totaling  
 5 2,080 units; or

6 (2) [Abutting White House Road between Maryland Route 202 and Ritchie-Marlboro  
 7 Road, Brown Road between Ritchie-Marlboro Road and Brown Station Road, Brown Station  
 8 Road between White House Road and Old Marlboro Pike, or Ritchie-Marlboro Road between  
 9 Interstate 95 and Brown Road] Within the area defined as the Landfill Impact Zone, and  
 10 generally described as beginning at Largo Road at White House Road, southerly to opposite  
 11 Kent Drive, westerly to Brooke Lane at Brown Station Road, continuing to Ritchie-Marlboro  
 12 Road, northerly to White House Road, and crossing to McCarthy Drive and north of Heartland  
 13 Court, easterly to Harry S. Truman Drive, northerly to Southwest Branch Western Branch  
 14 waterway, which completes the enclosed area at the waterway crossing under White House Road  
 15 near Largo Road.

16 (b) The partial property tax credit shall be granted for the full fiscal year following any  
 17 portion of the immediately preceding fiscal year in which landfilling operations commence or  
 18 continue pursuant to a State refuse disposal permit and shall be granted annually as long as the  
 19 Brown Station Road Sanitary Landfill operates.

20 (c) The partial property tax credit shall be payable from the site development and  
 21 environmental surcharge collected pursuant to Section 21-123 and shall be in an amount equal to  
 22 the average cost of refuse collection for the eligible property. [The Treasury Division of the  
 23 Office of Finance and the Department of the Environment shall ensure eligible property owners  
 24 receive proper notice of their eligibility for the partial property tax credit.

25 (d) Application and proof of eligibility for exemption shall be filed with the Director of  
 26 Finance on forms provided no later than July 1 and approved by the Director of Finance no later  
 27 than October 1 of the tax year for which exemption is sought.]

28 ([e]d) During any fiscal year, the total of all tax credits granted under this Section shall  
 29 not exceed [Five]Six Hundred Thousand Dollars (\$[5]600,000). [Tax credits shall be granted in  
 30 the order in which the Office of Finance receives the complete application under Subsection (d)  
 31 of this Section. If a complete application granted would cause the limit set forth in this

1 Subsection to be exceeded, the tax credit shall be granted in the next fiscal year or years and in  
2 the order received] The partial property tax credit authorized on the existing 41 units plus the  
3 additional 2,080 residential units within the defined limits of the Landfill Impact Zone shall  
4 appear as a credit on the annual residential property tax bills of property owners. The application  
5 of the tax credit shall be reviewed with each update of the Ten Year Solid Waste Plan for the  
6 purpose of expanding the Brown Station Road Impact Zone consistent with a proposed  
7 expansion or extension of the Brown Station Road Sanitary Landfill.

8 \* \* \* \* \*

9 SECTION 2. BE IT FURTHER ENACTED that the provisions of this Act are hereby  
10 declared to be severable; and, in the event that any section, subsection, paragraph, subparagraph,  
11 sentence, clause, phrase, or word of this Act is declared invalid or unconstitutional by a court of  
12 competent jurisdiction, such invalidity or unconstitutionality shall not affect the remaining  
13 words, phrases, clauses, sentences, subparagraphs, paragraphs, subsections, or sections of this  
14 Act, since the same would have been enacted without the incorporation in this Act of any such  
15 invalid or unconstitutional word, phrase, clause, sentence, paragraph, subparagraph, subsection,  
16 or section.

17 SECTION 3. BE IT FURTHER ENACTED that this Act shall take effect forty-five (45)  
18 calendar days after it becomes law.

Adopted this 8<sup>th</sup> day of September, 2021.

COUNTY COUNCIL OF PRINCE  
GEORGE'S COUNTY, MARYLAND

BY: \_\_\_\_\_  
Calvin S. Hawkins, II  
Chair

ATTEST:

\_\_\_\_\_  
Donna J. Brown  
Clerk of the Council

APPROVED:

DATE: \_\_\_\_\_ BY: \_\_\_\_\_  
Angela D. Alsobrooks  
County Executive

KEY:  
Underscoring indicates language added to existing law.  
[Brackets] indicate language deleted from existing law.  
Asterisks \*\*\* indicate intervening existing Code provisions that remain unchanged.

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