



## CECIL COUNTY, MARYLAND DEPARTMENT OF FINANCE

### FISCAL IMPACT NOTE

#### SUMMARY OF LEGISLATION

SPONSOR: Council President Hodge at the request of the County Executive

#### **BILL NO. 2016-13 – APPROVAL – AGRICULTURAL PRESERVATION DISTRICT–STEVEN & LINDSAY HAINES**

**Synopsis** - A Bill to approve the petition of Steven and Lindsay Haines for property located at 838 Nesbitt Road, Colora, MD 21917, (Tax Map 9, Grid 24, Parcel 131) requesting the establishment of an agricultural preservation district.

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**FISCAL IMPACT SUMMARY:** Fiscal impact to the County will be minimal as the property in question already receives an agricultural assessment. The property will become eligible for an additional 50% tax credit on the County real property taxes levied for the value of the preferential land. The preferential land value is \$3,200, and the estimated fiscal impact is \$15.86 per year, for a five year period, based on current and projected assessment levels.

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#### FISCAL ANALYSIS:

Bill No. 2016-13 proposes to request approval from the Cecil County Council for acceptance of the petition of the applicants to create an agricultural land preservation district pursuant to Chapter A385 of the Code of Cecil County, Maryland.

According to §A385-3 Purchase of Development Rights Program and Fund, Standards, the program ***“allows a landowner the option of establishing an agricultural preservation district. An agricultural preservation district is a minimum five-year agreement by the landowner not to develop his/her/its land.”***

Assuming that the agricultural land (excluding improvements or curtilage) which has been approved for the establishment of an agricultural district, as provided in § 2-509 of the Agriculture Article of the Annotated Code of Maryland, and Chapter [A385](#), § [A385-3](#), Standards, of the Code of Cecil County, shall be entitled to a tax credit equal to 50% of the County property tax.

Additionally, agricultural land (excluding improvements or curtilage) within an agricultural district which has been permanently conveyed or assigned to the Maryland Agricultural Land Preservation Foundation shall be entitled to a tax credit equal to 75% of the County property tax.