

THE COUNTY COMMISSIONERS OF KENT COUNTY, MARYLAND

August 1, 2023  
Legislative Session Day

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August 1, 2023

CODE HOME RULE  
BILL NO. 4-2023

INTRODUCED BY: Ronald H. Fithian, President of the Board of County Commissioners for Kent County, Maryland.

AN ACT to amend Chapter 152 Taxation, Article X. Residential Sprinkler Property Tax Credit of the Code of Public Local Laws of Kent County, Maryland. The purpose of this amendment is to extend the expiration date of a real property tax credit when a sprinkler system is installed.

RECEIVED  
CLERK, CIRCUIT COURT  
2023 SEP 28 P 2:46  
KENT COUNTY

THE COUNTY COMMISSIONERS  
OF KENT COUNTY, MARYLAND

  
Ronald H. Fithian, President

INTRODUCED, read the first time, August 1, 2023, ordered posted and public hearing scheduled on August 22, 2023, at 10:00 a.m. in the County Commissioners Hearing Room, R. Clayton Mitchell, Jr., Kent County Government Center, 400 High Street, Chestertown, Maryland.

By order of:

  
Sondra M. Blackiston, Clerk

PUBLIC HEARING

HAVING been posted and notice of the time and place of the hearing and copies having been made available to the public and the press, a public hearing was held on August 22, 2023. Reported favorably [~~with~~] without amendments; read the second time and ordered to be considered on September 19, 2023, a legislative session day.

**A BILL ENTITLED CHR 4-2023 RESIDENTIAL SPRINKLER  
PROPERTY TAX CREDIT EXTENSION**

**SECTION 1. NOW THEREFORE BE IT ENACTED BY THE COUNTY COMMISSIONERS OF KENT COUNTY, MARYLAND that Chapter 152 Taxation, Article X** is hereby amended to extend the expiration date of qualified properties and provisions 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 established 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:

- A. Include a complete automatic fire protection sprinkler system; and
- B. Are used as a principal residence of the homeowner; and
- C. Have completed construction between January 1, 2020, and December 31, ~~2023~~ **2027**.

§ 152-40 Tax credit granted; expiration of provisions.

- A. Kent County grants a tax credit against the County real property tax imposed on qualified properties.
- B. The tax credit allowed under this section is the lesser of:
  - (1) The total cost of the sprinkler system; or
  - (2) Five thousand dollars.
- C. 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.
- D. An application for a tax credit shall be submitted to the Chief Finance Officer on the form that the Chief Finance Officer designates.
- E. A tax credit granted under this article may not be transferred to any subsequent owner.
- F. This article expires on December 31, ~~2023~~ **2027**.

**SECTION 2. BE IT FURTHER ENACTED** by the County Commissioners of Kent County that this

Act shall take effect on the 3rd day of November, 2023.

Read Third Time September 19, 2023

PASSED this 19th day of September, 2023.

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

By order of:

Sondra M. Blackiston  
Sondra M. Blackiston, Clerk

(SEAL)



THE COUNTY COMMISSIONERS  
OF KENT COUNTY, MARYLAND

Ronald H. Fithian  
Ronald H. Fithian, President

Albert H. Nickerson  
Albert H. Nickerson, Member

John F. Price  
John F. Price, Member

ORDERED a fair summary thereof or 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.