

Bill No. 3-00
Concerning: Property Tax - Credit -
Fire Sprinkler Systems
Revised: 6-2-00 Draft No. 4
Introduced: February 1, 2000
Enacted: June 6, 2000
Executive: June 19, 2000
Effective: September 18, 2000
Sunset Date: None
Ch. 15, Laws of Mont. Co. 2000

COUNTY COUNCIL FOR MONTGOMERY COUNTY, MARYLAND

By: Councilmembers Praisner and Krahnke

AN ACT to:

- (1) allow a property tax credit for installation of certain fire sprinkler systems; and
- (2) generally amend the law governing property tax credits for fire protection systems.

By adding

Montgomery County Code
Chapter 52, Taxation
Section 52-18J

Boldface	<i>Heading or defined term.</i>
<u>Underlining</u>	<i>Added to existing law by original bill.</i>
[Single boldface brackets]	<i>Deleted from existing law by original bill.</i>
<u>Double underlining</u>	<i>Added by amendment.</i>
[[Double boldface brackets]]	<i>Deleted from existing law or the bill by amendment.</i>
* * *	<i>Existing law unaffected by bill.</i>

The County Council for Montgomery County, Maryland approves the following Act:

1 **Chapter 52 is amended by adding Section 52-18J:**

2 **52-18J. Property Tax Credit - Fire Sprinkler Systems.**

3 (a) A taxpayer may receive a one-time property tax credit against the general
 4 county tax for [[an improvement to residential real property]] any detached
 5 single-family dwelling unit, and any attached dwelling unit or multi-family
 6 building in which a fire sprinkler system was not legally required to be
 7 installed, if an approved complete automatic sprinkler system that is used for
 8 fire protection is installed [[in the improvement and the installation is
 9 completed]] on or after July 1, 2000.

10 (b)For each [[improvement]] dwelling unit or multi-family building where a
 11 sprinkler system is installed, the credit must not exceed the lower of:

12 (1) the total cost of installing the sprinkler system; or

13 (2) 50% of the general county property tax attributable to the

14 [[improvement]] dwelling unit or building [[where the sprinkler system
 15 is installed]].

16 (c)The Department of Finance must administer this credit.

17 (d)A taxpayer must apply for the tax credit in the year the sprinkler system is
 18 installed to receive the credit in that tax year or the next tax year. The taxpayer
 19 must:

20 (1) show that [[a complete automatic fire protection]] the installed sprinkler
 21 system [[was installed that]] complies with codes and standards

22 established by the State Fire Prevention Commission and any applicable
 23 County building and fire safety codes, and

24 (2) document the cost to the taxpayer of the sprinkler system.

25 (e)The County Executive may adopt regulations under method (2) to implement
 26 this Section.

27 (f) The Executive must report annually to the County Council on the use of [[the
28 fire sprinkler system property]] this tax credit.

29 *Approved:*

30	/S/	6/7/00
_____ Michael L. Subin, President, County Council		Date

31 *Approved:*

32	/S/	6/19/00
_____ Douglas M. Duncan, County Executive		Date

33 *This is a correct copy of Council action.*

34	/S/	6/19/00
_____ Mary A. Edgar, CMC, Clerk of the Council		Date