

HOUSE BILL 863

Q2

4lr2256

By: **Delegates McIntosh, Anderson, Branch, Carter, Clippinger, Glenn, Hammen, Harper, Haynes, McHale, Mitchell, Oaks, B. Robinson, Rosenberg, Stukes, Tarrant, and M. Washington**

Introduced and read first time: February 5, 2014

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax – Exemption – Baltimore Green Space**

3 FOR the purpose of exempting property owned by Baltimore Green Space and used
4 exclusively as community–managed open space from property tax; and
5 generally relating to an exemption from property tax.

6 BY adding to

7 Article – Tax – Property

8 Section 7–245

9 Annotated Code of Maryland

10 (2012 Replacement Volume and 2013 Supplement)

11 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF
12 MARYLAND, That the Laws of Maryland read as follows:

13 **Article – Tax–Property**

14 **7–245.**

15 **PROPERTY IS NOT SUBJECT TO PROPERTY TAX IF THE PROPERTY:**

16 **(1) IS OWNED BY BALTIMORE GREEN SPACE; AND**

17 **(2) IS USED EXCLUSIVELY AS COMMUNITY–MANAGED OPEN**
18 **SPACE.**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
2 June 1, 2014, and shall be applicable to all taxable years beginning after June 30,
3 2014.