

# 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~~ M. Washington, and Cardin**

Introduced and read first time: February 5, 2014

Assigned to: Ways and Means

---

Committee Report: Favorable with amendments

House action: Adopted

Read second time: March 11, 2014

---

## CHAPTER \_\_\_\_\_

1 AN ACT concerning

2 **Property Tax – Exemption – ~~Baltimore Green Space~~ Community-Managed**  
3 **Open Space**

4 FOR the purpose of exempting property owned by ~~Baltimore Green Space~~ and a  
5 certain community open space management entity, used exclusively as  
6 community-managed open space, and subject to a certain agreement from  
7 property tax; authorizing the governing body of a county or municipal  
8 corporation to enact certain provisions to carry out the exemption; defining  
9 certain terms; providing for the application of this Act; and generally relating to  
10 an exemption from property tax.

11 BY adding to

12 Article – Tax – Property

13 Section 7-245

14 Annotated Code of Maryland

15 (2012 Replacement Volume and 2013 Supplement)

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

18 **Article – Tax-Property**

---

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

Underlining indicates amendments to bill.

~~Strike out~~ indicates matter stricken from the bill by amendment or deleted from the law by amendment.



1 7-245.

2 (A) (1) IN THIS SECTION THE FOLLOWING WORDS HAVE THE  
3 MEANINGS INDICATED.

4 (2) "COMMUNITY-MANAGED OPEN SPACE" MEANS A LOCAL PARK,  
5 GARDEN, WOODS, OR OTHER PREDOMINANTLY UNDEVELOPED AREA THAT IS  
6 UTILIZED AND CARED FOR BY THE LOCAL COMMUNITY IN A NATURAL OR  
7 CULTIVATED STATE FOR THE GENERAL BENEFIT OF THE LOCAL COMMUNITY.

8 (3) "COMMUNITY OPEN SPACE MANAGEMENT ENTITY" MEANS A  
9 NONPROFIT ORGANIZATION THAT HAS A COOPERATIVE AGREEMENT WITH THE  
10 MARYLAND ENVIRONMENTAL TRUST AND THE PURPOSES OF WHICH ARE  
11 PRIMARILY TO:

12 (I) PRESERVE COMMUNITY-MANAGED OPEN SPACES IN  
13 FULLY DEVELOPED AREAS;

14 (II) ACQUIRE, SELL, LEASE, TRANSFER, MANAGE,  
15 ESTABLISH, OR HOLD EASEMENTS TO PARCELS OF LAND FOR USE AS  
16 COMMUNITY-MANAGED OPEN SPACE IN FULLY DEVELOPED AREAS; AND

17 (III) ENCOURAGE, SUPPORT, AND FACILITATE THE  
18 PARTICIPATION OF COMMUNITIES IN THE BEAUTIFICATION, MAINTENANCE, AND  
19 PRESERVATION OF COMMUNITY-MANAGED OPEN SPACES IN FULLY DEVELOPED  
20 AREAS.

21 (B) PROPERTY IS NOT SUBJECT TO PROPERTY TAX IF THE PROPERTY:

22 (1) IS OWNED BY ~~BALTIMORE GREEN SPACE~~ A COMMUNITY OPEN  
23 SPACE MANAGEMENT ENTITY; ~~AND~~

24 (2) IS USED EXCLUSIVELY AS COMMUNITY-MANAGED OPEN  
25 SPACE; AND

26 (3) IS THE SUBJECT OF AN AGREEMENT, WHICH IS PERIODICALLY  
27 REVIEWED, BETWEEN THE COMMUNITY OPEN SPACE MANAGEMENT ENTITY AND  
28 THE GOVERNING BODY OF THE COUNTY OR MUNICIPAL CORPORATION IN WHICH  
29 THE PROPERTY IS LOCATED UNDER WHICH THE GOVERNING BODY AGREES  
30 THAT THE PROPERTY IS NOT SUBJECT TO PROPERTY TAX.

31 (C) THE GOVERNING BODY OF A COUNTY OR MUNICIPAL CORPORATION  
32 MAY ENACT REGULATIONS, PROCEDURES, AND ANY OTHER PROVISION  
33 NECESSARY TO CARRY OUT THE EXEMPTION UNDER THIS SECTION.

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.

Approved:

---

Governor.

---

Speaker of the House of Delegates.

---

President of the Senate.