

## Article - Transportation

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§6-308.

(a) In this section, “cargo handling facilities” includes any one or more or combination of lands, piers, docks, wharves, warehouses, sheds, transit sheds, elevators, compressors, refrigerated storage plants, buildings, structures, and other facilities, appurtenances, and equipment useful or designed for use in connection with the handling, storing, loading, or unloading of freight and any other personal property at marine terminals.

(b) (1) Except as otherwise provided in this subsection, each county retains the right to impose annual taxes on land and improvements on land acquired and developed in the political subdivision by the Administration. The Administration is subject also to all benefit assessments, including any sewer and water charges that may be levied by operation of law.

(2) The right to impose taxes does not apply to any land or improvements acquired from the county, to any cargo handling facilities owned or leased, as lessor or lessee, by the Administration, or to any land used only in conjunction with these cargo handling facilities. From the date any of this property is purchased, erected, constructed, or leased, it is exempt from all property taxes and benefit assessments to their owner, to the Administration, and to the lessees of the Administration.

(3) The right to impose taxes does not apply to the international trade center described in § 6-101(e)(4) of this title, which trade center is exempt from all property taxes and benefit assessments to the Administration.

(c) The Administration and the county may make any agreements:

(1) For the Administration to pay to the county a stated sum in place of any taxes or benefit assessments to which the Administration is subject; or

(2) For voluntary contributions as to tax-exempt property.

(d) (1) Each lease of a cargo handling facility for a term of more than 1 year, including renewal options, that is made between the Administration and a lessee engaged in business for profit shall contain a provision requiring the lessee to pay to the Administration annually, except to the extent that the improvements are taxed to the lessee, a sum of money computed on the basis of the full cash value of the leased land and improvements on it multiplied by the assessment percentage under § 8-103(c)(1) of the Tax - Property Article, multiplied by the current State and local real estate tax rates.

(2) The supervisor of assessments of the county in which the leased land is located shall cooperate with the Administration in establishing the full cash value of

the leased land and improvements on it.

(e) The Administration may not acquire on a lease-back basis any land or improvement on it without the prior consent of the political subdivision in which the land or improvements are located.

(f) This section does not affect any agreement made before June 1, 1966, between the Administration and any county as to tax exemptions or payments in place of taxes or benefit assessments.

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