

Article - Tax - Property

§9–302.

(a) The governing body of Allegany County and of a municipal corporation in Allegany County shall grant a property tax credit under this section against the county and municipal corporation property tax imposed on:

(1) personal property that is owned by a nonprofit television broadcast translator station that is supported principally by public subscription; and

(2) property that is:

(i) owned by the South Cumberland Business and Civic Association, Incorporated; and

(ii) known as the South Cumberland Civic Center.

(b) The governing body of Allegany County or of a municipal corporation in Allegany County may grant, by law, a property tax credit under this section against the county or municipal corporation property tax imposed on:

(1) property that is owned by the Upper Potomac Jaycees, Incorporated;

(2) property that is owned by the Allegany Beagle Club, Incorporated;

(3) property that is:

(i) leased by Frostburg Community Hospital, Inc.; and

(ii) used for hospital purposes;

(4) property that is owned by the Western Maryland Scenic Railroad;

(5) property that is owned by the Frostburg Lions Club;

(6) property that is owned by the Cumberland/Allegany County Industrial Foundation, Inc.;

(7) property that is owned by the La Vale Lions Club Foundation, Inc.;

(8) property that is owned by the Carver Community Center, Inc.;

(9) property that is owned by the Cumberland Cultural Foundation and is known as the Gilchrist Museum;

(10) property that is owned by the Allegany County Agricultural Expo, Inc.;

and

(11) property that is owned by the Allegany County Building Trades

Education Foundation, Inc.

(c) (1) The governing body of Allegany County shall grant a property tax credit under this section against the county property tax imposed on:

(i) property that is:

1. owned directly or indirectly by a bona fide labor union or a corporation whose capital stock is owned only by a bona fide labor union;
2. used only for the mutual benefit of the members of the bona fide labor union; and
3. except as provided in paragraph (2) of this subsection, not used for profit;

(ii) real property that is:

1. owned by a religious organization;
2. leased to the La Vale Athletic Association;
3. located in La Vale; and
4. used only to conduct athletic and recreational programs for youth; and

(iii) real property on which improvements are made to a structure that the governing body of Allegany County has certified to be historically or architecturally significant.

(2) Any property under paragraph (1)(i) of this subsection that is commercially rented is taxable to the extent of the commercial use of the property.

(3) A property tax credit granted under paragraph (1)(iii) of this subsection shall be:

(i) the following percentage of the increase that is due to the improvement:

1. 100% of the increase in the assessment of the real property in the 1st and 2nd taxable years that the improved structure is subject to the county property tax;
2. 80% of the increase in the assessment of the real property in the 3rd taxable year that the improved structure is subject to the county property tax;
3. 60% of the increase in the assessment of the real property

in the 4th taxable year that the improved structure is subject to the county property tax; and

4. 40% of the increase in the assessment of the real property in the 5th taxable year that the improved structure is subject to the county property tax; and

(ii) ended after the 5th taxable year that the improved structure is subject to county property tax.

(d) The governing body of Allegany County may grant, by law, a property tax credit under this section against the county property tax imposed on real property that is:

- (1) owned by the Greater Cumberland Chamber of Commerce;
- (2) known as the Bell Tower Building; and
- (3) located in Cumberland, Maryland.

(e) The governing body of Allegany County shall grant a property tax credit under this section against the county and special district property tax imposed on:

- (1) property that is owned by the Cresaptown Civic Improvement Association, Incorporated; and
- (2) property that is owned by the Potomac Park Citizens Committee, Incorporated.

(f) The governing body of Allegany County or of the City of Cumberland may grant, by law, a property tax credit under this section against the county and municipal corporation tax imposed on property that is owned by the Cumberland Outdoor Club, Incorporated.

(g) (1) The governing body of Allegany County or of the City of Cumberland may grant, by law, a property tax credit under this section against the county and municipal corporation tax imposed on:

- (i) property that is rehabilitated under regulations adopted by the governing body; or
- (ii) property that is new construction under regulations adopted by the governing body.

(2) A property tax credit granted under paragraph (1) of this subsection may not extend beyond the first 10 years after the rehabilitation or new construction is completed.

(3) The amount of a tax credit granted under paragraph (1) of this subsection may not exceed the amount of the initial valuation of the rehabilitation to the property or the new construction and the resulting phase-in of the valuation.

(h) The governing body of Allegany County may grant, by law, a property tax credit under this section against the county and special district property tax imposed on property that is owned by the Western Maryland Street Rod Association, Incorporated.

(i) (1) The governing body of Allegany County may grant a county property tax credit or exemption for machinery and equipment used in manufacturing, assembling, processing, or refining products for sale or in the generation of electricity and may define, fix, or limit the amount, terms, scope, and duration of any credit or exemption provided for or affirmed under this subsection.

(2) To the extent that a tax credit or exemption is granted under this subsection for machinery and equipment used in manufacturing, assembling, processing, or refining products for sale, the property may not be treated as taxable personal property for the purpose of computing any payments of State aid to education under § 5-202 of the Education Article or other payments of State aid to counties or municipal corporations that by law are based on the assessment of property.

(3) To the extent that a tax credit or exemption is granted under this subsection for machinery and equipment that is used in the generation of electricity for a facility that started generating electricity prior to June 1, 2000, the property may not be treated as taxable personal property for the purpose of computing any payments of State aid to education under § 5-202 of the Education Article or other payments of State aid to counties or municipal corporations that by law are based on the assessment of property.

(4) Paragraphs (2) and (3) of this subsection do not apply to any personal property unless Allegany County submits to the Department, on or before October 31 of the taxable year for which the tax credit or exemption for the property is granted, the information required under § 9-201(b) of this title regarding the tax credit or exemption.

(j) (1) To encourage the location and development of business operations and expansion of the employment base in Allegany County, the governing body of Allegany County and of a municipal corporation in Allegany County may grant, by law, a property tax credit against the county and municipal corporation property tax imposed on any property within:

(i) the area known as the Riverside Industrial Park;

(ii) a commercial or industrial park owned, managed, or operated by the Allegany County Commissioners; or

(iii) a public industrial park owned, managed, or operated by an organization described in § 501(c)(6) of the Internal Revenue Code.

(2) In authorizing a credit under paragraph (1)(ii) or (iii) of this subsection, the governing body of the county or municipal corporation may provide, by law, for:

- (i) the amount of the credit; and
- (ii) any other provision necessary to administer the credit.

(3) A tax credit granted under this subsection may not be granted for more than 10 years.

(k) (1) Subject to paragraph (2) of this subsection, the governing body of Allegany County or of a municipal corporation in Allegany County may grant, by law, a property tax credit under this section against the county or municipal corporation property tax imposed on property that is subdivided into five or more lots for purposes of future residential development.

(2) (i) A property tax credit granted under paragraph (1) of this subsection shall equal 100% of the tax imposed on the increase in the assessment of the real property when the property is first revalued following the subdivision of the property.

(ii) A property tax credit granted under paragraph (1) of this subsection does not apply to a subdivided lot that has been transferred to a new owner after the property was subdivided.

(l) (1) The governing body of Allegany County or of a municipal corporation in Allegany County may grant, by law, a property tax credit against the county or municipal corporation property tax imposed on any property that:

(i) is owned by Western Maryland Health System Corporation;

(ii) was formerly designated and operated as Western Maryland Health System Braddock Hospital; and

(iii) is vacant as a result of hospital consolidation and relocation approved by the Maryland Health Care Commission.

(2) To encourage the location and development of business operations and expansion of the employment base in Allegany County, the governing body of Allegany County or of a municipal corporation in Allegany County may grant, by law, a property tax credit against the county or municipal corporation property tax imposed on any property that:

(i) was formerly owned by Western Maryland Health System Corporation;

(ii) was formerly designated and operated as Western Maryland Health System Braddock Hospital;

(iii) was formerly vacant as a result of hospital consolidation and relocation approved by the Maryland Health Care Commission; and

(iv) is owned, managed, or operated by an organization described in § 501(c)(3) or § 501(c)(6) of the Internal Revenue Code.

(3) In authorizing a credit under paragraph (1) or (2) of this subsection, the governing body of the county or municipal corporation may provide, by law, for:

(i) the amount of the credit;

(ii) eligibility criteria for the credit;

(iii) regulations and procedures for the application and uniform processing of requests for the credit; and

(iv) any other provision necessary to administer the credit.

(4) A tax credit granted under this subsection may not be granted for more than 10 years.

(m) (1) To encourage the location and development of business operations and expansion of the employment base in Allegany County, the governing body of Allegany County or of a municipal corporation in Allegany County may grant, by law, a property tax credit against the county or municipal corporation property tax imposed on any property within the area known as the Memorial Hilltop Centre.

(2) In authorizing a credit under paragraph (1) of this subsection, the governing body of the county or municipal corporation may provide, by law, for:

(i) the amount of the credit;

(ii) eligibility criteria for the credit;

(iii) regulations and procedures for the application and uniform processing of requests for the credit; and

(iv) any other provision necessary to administer the credit.

(3) A tax credit granted under this subsection may not be granted for more than 10 years.