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**By: Prince George's County and Montgomery County Delegations**

Introduced and read first time: February 1, 1996

Assigned to: Ways and Means

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A BILL ENTITLED

1 AN ACT concerning

2 **Maryland-National Capital Park and Planning Commission -**  
3 **Miscellaneous Taxes - Cap**  
4 **PG/MC 49-96**

5 FOR the purpose of setting a maximum tax rate that Montgomery County or Prince  
6 George's County may impose under certain provisions relating to the  
7 Maryland-National Capital Park and Planning Commission based on the rate in  
8 effect on a specified date; providing that affected taxes may only be imposed at a  
9 higher rate if authorized in a certain manner by the General Assembly; providing  
10 for the effective date of this Act; and generally relating to a limitation on tax rates  
11 that may be imposed under certain taxes authorized under the Maryland-National  
12 Capital Park and Planning Commission law.

13 BY repealing and reenacting, with amendments,  
14 Article 28 - Maryland-National Capital Park and Planning Commission  
15 Section 6-106, 6-108, and 6-111  
16 Annotated Code of Maryland  
17 (1993 Replacement Volume and 1995 Supplement)

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

20 **Article 28 - Maryland-National Capital Park and Planning Commission**

21 6-106.

22 (a) Montgomery County shall levy against all of the property within that portion  
23 of the metropolitan district within Montgomery County assessed for the purposes of  
24 county taxation annually a tax of nine cents on each \$100 of assessed valuation. The tax  
25 shall be levied notwithstanding the fact that no interest may be due on any bonds and/or  
26 notwithstanding the fact that no bonds have been issued under this title. Every 60 days  
27 the tax so levied and collected to date by the county shall be remitted to the Commission.  
28 The proceeds of the nine cents tax, after providing for debt service on bonds issued  
29 pursuant to §§ 6-101 and 6-105 of this title may be used by the Commission for policing  
30 the several parks or other areas under its jurisdiction and/or for the purpose of  
31 acquisition, development, beautification, or maintenance of parks and/or other areas  
32 and/or the establishment therein of playground and recreational facilities as the

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1 Commission determines. In addition to the foregoing nine cents mandatory tax,  
 2 Montgomery County may levy against all property within that portion of the metropolitan  
 3 district within Montgomery County assessed for the purposes of county taxation annually  
 4 a tax of two cents on each \$100 of assessed valuation; this additional two cents tax shall be  
 5 in lieu of, and in complete satisfaction of, any and all obligations of the county to pay for  
 6 any part of the maintenance of the Commission's park system pursuant to § 8 of Chapter  
 7 761 of the Laws of Maryland, 1953, and all agreements executed pursuant to the terms of  
 8 that law.

9 (b) Prince George's County may levy, collect and pay over to the Commission any  
 10 or all of the taxes authorized in subsection (a) in like manner and upon the same basis as  
 11 set forth in subsection (a), in which event all the provisions of subsection (a) apply equally  
 12 to both counties.

13 (c) Of the tax which Prince George's County is authorized to levy in this title, the  
 14 county shall levy in each fiscal year at least ten cents on each \$100 of assessed value of all  
 15 property subject to assessment and taxation by the county within that portion of the  
 16 metropolitan district lying within Prince George's County. The tax shall be levied and  
 17 paid over to the Commission in the manner prescribed elsewhere in this title. The  
 18 proceeds of the collection of the tax shall be applied primarily to the payment of the  
 19 principal and interest of any bonds heretofore or hereafter issued by the Commission for  
 20 the acquisition of park lands in that portion of the metropolitan district lying within  
 21 Prince George's County pursuant to the authority of this title and within the limitations  
 22 on indebtedness prescribed in this title. However, the proceeds of the tax shall also be  
 23 paid to the Commission notwithstanding the fact that no principal or interest payments  
 24 may be due with respect to any bonds and notwithstanding the fact that no bonds may be  
 25 issued or outstanding in any one fiscal year. ANY TAX IMPOSED UNDER THIS  
 26 SUBSECTION IS SUBJECT TO THE LIMITATION UNDER § 6-111(B) OF THIS TITLE. It is  
 27 the intent of this subsection to provide the Commission with funds to finance the  
 28 acquisition of park lands within that portion of the metropolitan district lying within  
 29 Prince George's County, either from current revenues or by the issue of bonds, and  
 30 furthermore, to provide the Commission with funds necessary for the maintenance,  
 31 operation, and development of park land so acquired.

32 (d) The County Council of Montgomery County and the County Council of Prince  
 33 George's County may levy an ad valorem tax in Prince George's County and in  
 34 Montgomery County annually, in addition to all other taxes levied, for the benefit of and  
 35 on behalf of the Commission, upon all the property within the metropolitan district  
 36 assessed for county taxation purposes, as the metropolitan district is defined at the time  
 37 of the levy. ANY TAX IMPOSED UNDER THIS SUBSECTION IS SUBJECT TO THE  
 38 LIMITATION UNDER § 6-111(B) OF THIS TITLE. Each county is authorized to pay the  
 39 aggregate amount collected by the tax to the Commission as they pay other funds  
 40 collected by taxation for the benefit of the Commission. The proceeds of the tax shall be  
 41 expended by the Commission for the acquisition, maintenance, development, and  
 42 operation of the park systems in the counties, as well as the debt service required by its  
 43 outstanding bonds or bonds issued in the future. The Commission shall expend or  
 44 disburse that proportion of tax collected from Montgomery County within Montgomery  
 45 County and that proportion collected from Prince George's County within Prince  
 46 George's County.

1 (e) In each fiscal year beginning July 1, 1970, Prince George's County may levy  
2 against all of the property in Prince George's County assessed for the purposes of county  
3 taxation, annually, a tax for recreation. Every 60 days the tax so levied and collected to  
4 date by the county shall be remitted to the Commission. The proceeds of the tax shall be  
5 used by such Commission to finance its adopted budget for the purpose of regulating,  
6 operating and maintaining recreation functions, programs, facilities and personnel in  
7 Prince George's County as such Commission may determine. A tax of not less than five  
8 cents on each \$100 of assessed valuation shall be levied for recreation. A TAX IMPOSED  
9 UNDER THIS SUBSECTION IS SUBJECT TO THE LIMITATION UNDER § 6-111(B) OF THIS  
10 TITLE.

11 (f) Taxes authorized under subsections (a), (b), (c), and (d) of this section shall  
12 be levied and collected as county taxes are levied and collected. These taxes shall have the  
13 same priority rights, bear the same interest and penalties, and in every other respect be  
14 treated the same as county taxes.

15 6-108.

16 Immediately upon the sale of any bonds issued under the sections hereinabove in  
17 this title on account of lands acquired in Montgomery County, the Commission shall  
18 certify to Montgomery County the amount of bonds issued and the rate of interest and  
19 maturities. So long as any of the bonds are outstanding and unpaid, the county shall levy  
20 against all property within that portion of the metropolitan district within Montgomery  
21 County assessed for the purposes of county taxation an annual tax in a sum sufficient to  
22 pay the interest on the bonds and to pay the principal of the bonds upon maturity. The tax  
23 shall be levied and collected, and have the same priority rights as, bear the same interest  
24 and penalties as, and in every respect be treated as county taxes. A TAX IMPOSED  
25 UNDER THIS SECTION IS SUBJECT TO THE LIMITATION UNDER § 6-111(B) OF THIS  
26 TITLE. As hereinabove provided, the proceeds of the collection of the tax shall be the  
27 primary source of revenue for the payment of the principal and interest maturities of the  
28 bonds. The tax levied shall be collected by Montgomery County, and every 60 days it shall  
29 remit to the Commission the whole amount of the tax collected to date.

30 6-111.

31 (A) Notwithstanding any provision of charter or law, the taxes authorized under  
32 this title and § 7-106 of this article are not subject to any limitation on the tax rate or tax  
33 revenues of Prince George's County.

34 (B) NOTWITHSTANDING ANY OTHER PROVISION OF THIS TITLE, THE  
35 MAXIMUM TAX RATE THAT MAY BE LEVIED BY MONTGOMERY COUNTY OR PRINCE  
36 GEORGE'S COUNTY UNDER ANY PROVISION OF THIS TITLE MAY NOT EXCEED THE  
37 RATE IN EFFECT ON JUNE 30, 1996, UNLESS OTHERWISE AUTHORIZED BY ENABLING  
38 LEGISLATION PASSED BY THE GENERAL ASSEMBLY OF MARYLAND THAT  
39 SPECIFICALLY EXEMPTS THE TAX FROM THIS LIMITATION BY REFERENCE TO OR  
40 MODIFICATION OF THIS SUBSECTION.

41 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
42 July 1, 1996.