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**By: Delegates Holt, DeCarlo, and Weir**

Introduced and read first time: January 24, 1997

Assigned to: Ways and Means

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A BILL ENTITLED

1 AN ACT concerning

2 **Baltimore County - Property Tax Credits - Friends of the Oliver House, Inc. and the Bird**  
3 **River Beach Community Association, Inc.**

4 FOR the purpose of authorizing the governing body of Baltimore County to grant, by law,  
5 a property tax credit against the county property tax imposed on real property that  
6 is owned by the Friends of the Oliver House, Inc. and the Bird River Beach  
7 Community Association, Inc.

8 BY repealing and reenacting, with amendments,  
9 Article - Tax - Property  
10 Section 9-305(b)  
11 Annotated Code of Maryland  
12 (1994 Replacement Volume and 1996 Supplement)

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

15 **Article - Tax - Property**

16 9-305.

17 (b) The governing body of Baltimore County may grant, by law, a property tax  
18 credit under this section against the county property tax imposed on:

19 (1) real property that is owned by the Twin River Protective and  
20 Improvement Association, Incorporated;

21 (2) real property that is owned by the Bowley's Quarters Improvement  
22 Association, Incorporated;

23 (3) real property that is owned by the Oliver Beach Improvement  
24 Association, Incorporated;

25 (4) real property that is owned by the Baltimore County Game and Fish  
26 Association;

27 (5) real property that is owned by the Eastfield Civic Association,  
28 Incorporated;

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1 (6) real property that is owned by the Rockaway Beach Improvement  
2 Association;

3 (7) real property that is used only for and occupied by the Fire Museum of  
4 Maryland;

5 (8) real property that is owned by the Carney Rod and Gun Club;

6 (9) real property improvements that promote business redevelopment, for  
7 which credit:

8 (i) the governing body shall define by law what improvements are  
9 eligible; and

10 (ii) on reassessment by the supervisor, the governing body shall  
11 determine the credit as a percentage of the actual cost of the improvements;

12 (10) each unit of a condominium (as both are defined in § 11-101 of the Real  
13 Property Article), if:

14 (i) the governing body of the county consults with the council of unit  
15 owners (as defined in § 11-101 of the Real Property Article) of the condominium; and

16 (ii) the council of unit owners provides services or maintains common  
17 elements (as defined in § 11-101 of the Real Property Article) that would otherwise be  
18 the responsibility of the county;

19 (11) dwellings, the land on which the dwelling is located and other  
20 improvements to the land if:

21 (i) the dwelling is in a homeowners' association where the dwelling  
22 has a declaration of covenants or restrictive covenants that may be enforced by an  
23 association of members;

24 (ii) the governing body of the county consults with the homeowners'  
25 association; and

26 (iii) the governing body of the county determines that the homeowners'  
27 association provides services that would otherwise be the responsibility of the county;

28 (12) real property that is:

29 (i) owned by the Rosa Ponselle Charitable Foundation, Incorporated,  
30 known as "Villa Pace"; and

31 (ii) not exempt under this article; [and]

32 (13) agricultural land, not including any improvements, that is located in an  
33 agricultural preservation district;

34 (14) REAL PROPERTY THAT IS OWNED BY FRIENDS OF THE OLIVER  
35 HOUSE, INC.; AND

36 (15) REAL PROPERTY THAT IS OWNED BY THE BIRD RIVER BEACH  
37 COMMUNITY ASSOCIATION, INC.

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1           SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
2 July 1, 1997.