

HOUSE BILL 155

Unofficial Copy
Q2

1999 Regular Session
9r1264
CF 9r2215

By: **Delegates Klima and Kach**
Introduced and read first time: January 28, 1999
Assigned to: Ways and Means

Committee Report: Favorable with amendments
House action: Adopted
Read second time: March 2, 1999

CHAPTER _____

1 AN ACT concerning

2 **Baltimore County - Property Tax Credit - Genesee Valley Outdoor Learning**
3 **Center, Inc.**

4 FOR the purpose of authorizing the governing body of Baltimore County to grant, by
5 law, a property tax credit against the county property tax imposed on certain
6 personal property owned by a certain organization.

7 BY repealing and reenacting, with amendments,
8 Article - Tax - Property
9 Section 9-305(b)
10 Annotated Code of Maryland
11 (1994 Replacement Volume and 1998 Supplement)

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

14 **Article - Tax - Property**

15 9-305.

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

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

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

- 1 (3) real property that is owned by the Oliver Beach Improvement
2 Association, Incorporated;
- 3 (4) real property that is owned by the Baltimore County Game and Fish
4 Association;
- 5 (5) real property that is owned by the Eastfield Civic Association,
6 Incorporated;
- 7 (6) real property that is owned by the Rockaway Beach Improvement
8 Association;
- 9 (7) real property that is used only for and occupied by the Fire Museum
10 of Maryland;
- 11 (8) real property that is owned by the Carney Rod and Gun Club;
- 12 (9) real property improvements that promote business redevelopment,
13 for which credit:
- 14 (i) the governing body shall define by law what improvements are
15 eligible; and
- 16 (ii) on reassessment by the supervisor, the governing body shall
17 determine the credit as a percentage of the actual cost of the improvements;
- 18 (10) each unit of a condominium (as both are defined in § 11-101 of the
19 Real Property Article), if:
- 20 (i) the governing body of the county consults with the council of
21 unit owners (as defined in § 11-101 of the Real Property Article) of the condominium;
22 and
- 23 (ii) the council of unit owners provides services or maintains
24 common elements (as defined in § 11-101 of the Real Property Article) that would
25 otherwise be the responsibility of the county;
- 26 (11) dwellings, the land on which the dwelling is located and other
27 improvements to the land if:
- 28 (i) the dwelling is in a homeowners' association where the dwelling
29 has a declaration of covenants or restrictive covenants that may be enforced by an
30 association of members;
- 31 (ii) the governing body of the county consults with the homeowners'
32 association; and
- 33 (iii) the governing body of the county determines that the
34 homeowners' association provides services that would otherwise be the responsibility
35 of the county;

1 (12) real property that is:

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

4 (ii) not exempt under this article;

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

7 (14) real property that is owned by Friends of the Oliver House, Inc.;

8 (15) real property that is owned by the Bird River Beach Community
9 Association, Inc.;

10 (16) real property that is owned by Harewood Park Community League,
11 Inc.; [and]

12 (17) real property that is owned by any other nonprofit community
13 association, civic league or organization, or recreational or athletic organization; AND

14 (18) PERSONAL PROPERTY THAT IS OWNED BY THE GENESEE VALLEY
15 OUTDOOR LEARNING CENTER, INC. AND THAT IS NOT OTHERWISE EXEMPT UNDER §
16 7-202 OF THIS ARTICLE.

17 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
18 July 1, 1999.