
By: **Prince George's County Delegation**
Introduced and read first time: February 5, 1999
Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Prince George's County - Property Tax Credit - Owner-Occupants of Town**
3 **Houses**
4 **PG 411-99**

5 FOR the purpose of authorizing the governing body of Prince George's County to
6 grant, by law, a property tax credit for real property that includes certain town
7 houses that are occupied by the individuals who own the town houses; and
8 making a technical correction.

9 BY repealing and reenacting, with amendments,
10 Article - Tax - Property
11 Section 9-318(b)
12 Annotated Code of Maryland
13 (1994 Replacement Volume and 1998 Supplement)

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

16 **Article - Tax - Property**

17 9-318.

18 (b) (1) The governing body of Prince George's County may grant, by law, a
19 property tax credit under this section against county property tax imposed on:

20 (i) real property that is:

21 1. owned by a nonprofit community civic association or
22 corporation; AND

23 2. dedicated by plat or deed restriction to the use of the lot
24 owners in the community, if the use is not contingent on the payment of:

25 A. dues to the association or corporation, unless dues are
26 used only to improve or maintain the real property of the community; or

1 B. compensation for admission to or use of the real property,
 2 unless the compensation is used only to improve or maintain the real property of the
 3 community;

4 (ii) real property that is owned by the Piscataway Hills Citizens
 5 Association;

6 (iii) real property that is improved to promote housing, community
 7 redevelopment, and business revitalization;

8 (iv) real property used by the property owner to provide child care
 9 for the children of at least 25 employees;

10 (v) real property that is:

11 1. owned by the American Center for Physics, Inc.;

12 2. leased by the American Center for Physics, Inc. to
 13 affiliated societies; and

14 3. used only for nonprofit activities relating to the
 15 advancement and diffusion of the knowledge of physics and its application to human
 16 welfare; [and]

17 (vi) subject to the condition established under paragraph (6) of this
 18 subsection, residential real property that is located within an area that the governing
 19 body determines is adversely impacted by its proximity to a refuse disposal system for
 20 which a permit has been issued under § 9-204 of the Environment Article; AND

21 (VII) REAL PROPERTY THAT INCLUDES A TOWN HOUSE THAT:

22 1. IS A DWELLING UNIT THAT IS ONE OF THREE OR MORE
 23 ATTACHED DWELLING UNITS IN A ROW HAVING ACCESS FROM THE FRONT AND
 24 REAR;

25 2. IS OCCUPIED BY AN INDIVIDUAL WHO OWNS THE TOWN
 26 HOUSE; AND

27 3. WAS PURCHASED BY THE INDIVIDUAL OCCUPANT ON OR
 28 AFTER OCTOBER 1, 1999.

29 (2) The amount of a property tax credit granted under paragraph (1)(iii)
 30 of this subsection is a percentage of the actual cost of the improvements as the
 31 governing body of Prince George's County determines after reassessment by the
 32 supervisor. The property tax credit may not be more than the increased tax that
 33 results from the improvements as the supervisor determines.

34 (3) A property tax credit granted under paragraph (1)(iii) of this
 35 subsection may not be granted for more than 5 years.

1 (4) The governing body of Prince George's County shall define the
2 improvements that are eligible for a tax credit under paragraph (1)(iii) of this
3 subsection.

4 (5) For purposes of the property tax credit granted under paragraph
5 (1)(iv) of this subsection:

6 (i) at least 50% of the employees whose children receive child care
7 shall be employed by the property owner;

8 (ii) in order to qualify for the tax credit, the property owner shall
9 provide the child care in an area of the property that is set aside and dedicated by the
10 property owner exclusively for the child care; and

11 (iii) the amount of the tax credit may not exceed \$1,000 or the
12 amount of the county property tax attributable to the area of the property used for
13 child care due in a taxable year, whichever is less.

14 (6) (i) In this paragraph, "environmental surcharges" means tipping
15 fees that:

16 1. are paid to the county by the user of a refuse disposal
17 system; and

18 2. have been set at a specific amount per ton of refuse that is
19 deposited at the site of the disposal system.

20 (ii) A property tax credit may not be granted under paragraph
21 (1)(vi) of this subsection unless the governing body of Prince George's County
22 approves the use of environmental surcharges to offset the total amount of the
23 property tax credits granted.

24 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
25 October 1, 1999.