

SENATE BILL 477

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1999 Regular Session  
9r2215  
CF HB 155

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By: **Senator Harris**

Introduced and read first time: February 5, 1999

Assigned to: Budget and Taxation

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A BILL ENTITLED

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 personal  
6 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;

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

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

- 1 (5) real property that is owned by the Eastfield Civic Association,  
2 Incorporated;
- 3 (6) real property that is owned by the Rockaway Beach Improvement  
4 Association;
- 5 (7) real property that is used only for and occupied by the Fire Museum  
6 of Maryland;
- 7 (8) real property that is owned by the Carney Rod and Gun Club;
- 8 (9) real property improvements that promote business redevelopment,  
9 for which credit:
- 10 (i) the governing body shall define by law what improvements are  
11 eligible; and
- 12 (ii) on reassessment by the supervisor, the governing body shall  
13 determine the credit as a percentage of the actual cost of the improvements;
- 14 (10) each unit of a condominium (as both are defined in § 11-101 of the  
15 Real Property Article), if:
- 16 (i) the governing body of the county consults with the council of  
17 unit owners (as defined in § 11-101 of the Real Property Article) of the condominium;  
18 and
- 19 (ii) the council of unit owners provides services or maintains  
20 common elements (as defined in § 11-101 of the Real Property Article) that would  
21 otherwise be the responsibility of the county;
- 22 (11) dwellings, the land on which the dwelling is located and other  
23 improvements to the land if:
- 24 (i) the dwelling is in a homeowners' association where the dwelling  
25 has a declaration of covenants or restrictive covenants that may be enforced by an  
26 association of members;
- 27 (ii) the governing body of the county consults with the homeowners'  
28 association; and
- 29 (iii) the governing body of the county determines that the  
30 homeowners' association provides services that would otherwise be the responsibility  
31 of the county;
- 32 (12) real property that is:
- 33 (i) owned by the Rosa Ponselle Charitable Foundation,  
34 Incorporated, known as "Villa Pace"; and
- 35 (ii) not exempt under this article;

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

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

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

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

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

10 (18) PERSONAL PROPERTY THAT IS OWNED BY THE GENESEE VALLEY  
11 OUTDOOR LEARNING CENTER, INC.

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