

SENATE BILL 477

Unofficial Copy  
Q1

1999 Regular Session  
9r2215  
CF HB 155

---

By: **Senator Harris**

Introduced and read first time: February 5, 1999  
Assigned to: Budget and Taxation

---

Committee Report: Favorable with amendments  
Senate action: Adopted  
Read second time: March 29, 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 personal  
6 property owned by a certain organization; and providing for the construction of  
7 this Act.

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 1998 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;

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

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

4 (12) real property that is:

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

7 (ii) not exempt under this article;

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

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

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

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

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

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

19 SECTION 2. AND BE IT FURTHER ENACTED, That this Act may not be  
20 construed as a finding or conclusion of the General Assembly regarding the merit of  
21 any claim for exemption from property tax under § 7-202 of the Tax - Property  
22 Article.

23 ~~SECTION 3.~~ AND BE IT FURTHER ENACTED, That this Act shall take  
24 effect July 1, 1999.