Unofficial Copy Q2 2000 Regular Session Olr 2627

By: Delegate Marriott

Introduced and read first time: February 11, 2000

Assigned to: Ways and Means

## A BILL ENTITLED

1 AN ACT concerning

## 2 Baltimore City - Property Tax Credit - Community Associations

- 3 FOR the purpose of authorizing the Mayor and City Council of Baltimore City to
- 4 grant, by law, a property tax credit against the city property tax imposed on
- 5 certain personal property owned by certain community associations; defining
- 6 certain terms; and generally relating to authorizing a tax credit against the city
- 7 property tax imposed on certain personal property.
- 8 BY adding to
- 9 Article Tax Property
- 10 Section 9-304(g)
- 11 Annotated Code of Maryland
- 12 (1994 Replacement Volume and 1999 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 9-304.
- 17 (G) (1) IN THIS SUBSECTION THE FOLLOWING WORDS HAVE THE MEANINGS
- 18 INDICATED.
- 19 (2) "COMMUNITY ASSOCIATION" MEANS:
- 20 (I) A NEIGHBORHOOD ORGANIZATION THAT:
- 21 1. IS COMPRISED OF CITY BLOCKS OF AT LEAST 25
- 22 HOUSEHOLDS OR 25% OF THE HOUSEHOLDS OF A LOCAL NEIGHBORHOOD
- 23 CONSISTING OF 40 OR MORE INDIVIDUAL HOUSEHOLDS, WHICHEVER IS LESS, AS
- 24 DEFINED BY SPECIFIC GEOGRAPHIC BOUNDARIES IN THE BYLAWS OR CHARTER OF
- 25 THE ASSOCIATION;
- 26 2. IS EXEMPT FROM TAXATION UNDER § 501(C)(3) OR (4) OF
- 27 THE INTERNAL REVENUE CODE;

## HOUSE BILL 1041

1 2	VOLUNTARY PAYMENT C	3. OF MONE	REQUIRES AS A CONDITION OF MEMBERSHIP, THE ETARY DUES AT LEAST ANNUALLY; AND
3	FOLLOWING PURPOSES:	4.	IS ORGANIZED AND OPERATED FOR ONE OR MORE OF THE
5		A.	RELIEF OF NEIGHBORHOOD TENSIONS;
6		B.	PREVENTION OF COMMUNITY DETERIORATION;
7 8	OR DISTRESSED;	C.	PROVISION OF RELIEF TO THE POOR, UNDERPRIVILEGED,
9		D.	PRESERVATION OF HISTORIC AREAS; OR
10		E.	COMMUNITY REVITALIZATION; OR
11	(II)	AN UM	BRELLA ORGANIZATION THAT:
12 13	ORGANIZATIONS AS DES	1. CRIBED	CONSISTS OF COALITIONS OF SEVERAL NEIGHBORHOOD IN ITEM (1)(I) OF THIS PARAGRAPH; AND
14 15	CITY.	2.	ADDRESSES ISSUES THAT AFFECT BROAD AREAS OF THE
16 (3) THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY MAY GRANT, BY 17 LAW, A PROPERTY TAX CREDIT UNDER THIS SUBSECTION AGAINST THE COUNTY 18 PROPERTY TAX IMPOSED ON PERSONAL PROPERTY THAT IS:			
19 20	(I) IF:	OWNE	D BY A COMMUNITY ASSOCIATION FOR A TAXABLE YEAR,
	THE FIRST DAY OF THE T SECTION IS TO BE ALLOV		THE COMMUNITY ASSOCIATION WAS IN EXISTENCE AS OF E YEAR FOR WHICH THE CREDIT UNDER THIS
24 25	IT IS ORGANIZED AS A M	2. ARYLAN	THE COMMUNITY ASSOCIATION IS IN GOOD STANDING, IF ND CORPORATION; AND
26	(II)	VALUE	ED AS BEING WORTH \$8,000 OR LESS.
27 28	SECTION 2. AND BE IT July 1, 2000.	FURTH	ER ENACTED, That this Act shall take effect