

HOUSE BILL 597

Q2

71r2059
CF SB 296

By: **Delegates DeBoy, Aumann, Bromwell, Jones, Lafferty, Malone, and Schuler**

Introduced and read first time: February 8, 2007

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Baltimore County – Property Tax Credit – Leadership Through Athletics, Inc.**

3 FOR the purpose of authorizing the governing body of Baltimore County to grant, by
4 law, a property tax credit against the county tax imposed on personal property
5 that is owned by Leadership Through Athletics, Inc.; providing for the
6 application of this Act; and generally relating to a property tax credit in
7 Baltimore County for Leadership Through Athletics, Inc.

8 BY repealing and reenacting, with amendments,
9 Article – Tax – Property
10 Section 9–305(b)
11 Annotated Code of Maryland
12 (2001 Replacement Volume and 2006 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
18 tax credit under this section against the county property tax imposed on:

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



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

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

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

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

9 (5) real property that is owned by the Eastfield Civic Association,
10 Incorporated;

11 (6) real property that is owned by the Rockaway Beach Improvement
12 Association;

13 (7) real property that is used only for and occupied by the Fire
14 Museum of Maryland;

15 (8) real property that is owned by the Carney Rod and Gun Club;

16 (9) real property improvements that promote business redevelopment,
17 for which credit:

18 (i) the governing body shall define by law what improvements
19 are eligible; and

20 (ii) on reassessment by the supervisor, the governing body shall
21 determine the credit as a percentage of the actual cost of the improvements;

22 (10) each unit of a condominium (as both are defined in § 11-101 of the
23 Real Property Article), if:

24 (i) the governing body of the county consults with the council of
25 unit owners (as defined in § 11-101 of the Real Property Article) of the condominium;
26 and

27 (ii) the council of unit owners provides services or maintains
28 common elements (as defined in § 11-101 of the Real Property Article) that would
29 otherwise be the responsibility of the county;

1 (11) dwellings, the land on which the dwelling is located and other
2 improvements to the land if:

3 (i) the dwelling is in a homeowners' association where the
4 dwelling has a declaration of covenants or restrictive covenants that may be enforced
5 by an association of members;

6 (ii) the governing body of the county consults with the
7 homeowners' association; and

8 (iii) the governing body of the county determines that the
9 homeowners' association provides services that would otherwise be the responsibility
10 of the county;

11 (12) real property that is:

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

14 (ii) not exempt under this article;

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

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

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

20 (16) real property that is owned by Harewood Park Community League,
21 Inc.;

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

24 (18) personal property that is owned by the Genesee Valley Outdoor
25 Learning Center, Inc.; [and]

26 (19) real property that is owned by The Maryland State Game and Fish
27 Protective Association, Inc.; **AND**

1 **(20) PERSONAL PROPERTY THAT IS OWNED BY LEADERSHIP**
2 **THROUGH ATHLETICS, INC.**

3 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
4 June 1, 2007, and shall be applicable to all taxable years beginning after June 30,
5 2007.