

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

Committee Report: Favorable

House action: Adopted

Read second time: March 13, 2007

CHAPTER _____

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.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

Underlining indicates amendments to bill.

~~Strike out~~ indicates matter stricken from the bill by amendment or deleted from the law by amendment.



1 (b) The governing body of Baltimore County may grant, by law, a property
2 tax credit under this section against the county property tax imposed on:

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

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

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

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

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

13 (6) real property that is owned by the Rockaway Beach Improvement
14 Association;

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

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

18 (9) real property improvements that promote business redevelopment,
19 for which credit:

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

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

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

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

1 (ii) the council of unit owners provides services or maintains
2 common elements (as defined in § 11–101 of the Real Property Article) that would
3 otherwise be the responsibility of the county;

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

6 (i) the dwelling is in a homeowners’ association where the
7 dwelling has a declaration of covenants or restrictive covenants that may be enforced
8 by an association of members;

9 (ii) the governing body of the county consults with the
10 homeowners’ association; and

11 (iii) the governing body of the county determines that the
12 homeowners’ association provides services that would otherwise be the responsibility
13 of the county;

14 (12) real property that is:

15 (i) owned by the Rosa Ponselle Charitable Foundation,
16 Incorporated, known as “Villa Pace”; and

17 (ii) not exempt under this article;

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

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

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

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

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

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

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

3 (20) PERSONAL PROPERTY THAT IS OWNED BY LEADERSHIP
4 THROUGH ATHLETICS, INC.

5 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
6 June 1, 2007, and shall be applicable to all taxable years beginning after June 30,
7 2007.

Approved:

Governor.

Speaker of the House of Delegates.

President of the Senate.