

# SENATE BILL 296

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71r1983  
CF HB 597

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By: **Senator Kasemeyer**

Introduced and read first time: January 31, 2007

Assigned to: Budget and Taxation

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Committee Report: Favorable

Senate action: Adopted

Read second time: March 20, 2007

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## 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.

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### 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:

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Governor.

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President of the Senate.

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Speaker of the House of Delegates.