

# CHAPTER 323

**(House Bill 597)**

AN ACT concerning

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

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

BY repealing and reenacting, with amendments,

Article – Tax – Property

Section 9-305(b)

Annotated Code of Maryland

(2001 Replacement Volume and 2006 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

### **Article – Tax – Property**

9-305.

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

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

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

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

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

- (5) real property that is owned by the Eastfield Civic Association, Incorporated;
- (6) real property that is owned by the Rockaway Beach Improvement Association;
- (7) real property that is used only for and occupied by the Fire Museum of Maryland;
- (8) real property that is owned by the Carney Rod and Gun Club;
- (9) real property improvements that promote business redevelopment, for which credit:
  - (i) the governing body shall define by law what improvements are eligible; and
    - (ii) on reassessment by the supervisor, the governing body shall determine the credit as a percentage of the actual cost of the improvements;
- (10) each unit of a condominium (as both are defined in § 11-101 of the Real Property Article), if:
  - (i) the governing body of the county consults with the council of unit owners (as defined in § 11-101 of the Real Property Article) of the condominium; and
    - (ii) the council of unit owners provides services or maintains common elements (as defined in § 11-101 of the Real Property Article) that would otherwise be the responsibility of the county;
- (11) dwellings, the land on which the dwelling is located and other improvements to the land if:
  - (i) the dwelling is in a homeowners' association where the dwelling has a declaration of covenants or restrictive covenants that may be enforced by an association of members;
  - (ii) the governing body of the county consults with the homeowners' association; and

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

(12) real property that is:

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

(ii) not exempt under this article;

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

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

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

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

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

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

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

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

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

**Approved by the Governor, May 8, 2007.**