

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.