

# HOUSE BILL 795

Q2

9lr2205

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By: **Delegates Impallaria, Aumann, Boteler, Bromwell, McDonough, Olszewski, Schuler, and Weir**

Introduced and read first time: February 11, 2009

Assigned to: Ways and Means

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Committee Report: Favorable with amendments

House action: Adopted

Read second time: March 25, 2009

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## CHAPTER \_\_\_\_\_

1 AN ACT concerning

2 **Baltimore County – Property Tax Credit – Loreley Beach Community**  
3 **Association**

4 FOR the purpose of authorizing the governing body of Baltimore County to grant, by  
5 law, a property tax credit against the county tax imposed on real property that  
6 is owned by the Loreley Beach Community Association; providing for the  
7 application of this Act; and generally relating to a property tax credit in  
8 Baltimore County for the Loreley Beach Community Association.

9 BY repealing and reenacting, with amendments,  
10 Article – Tax – Property  
11 Section 9–305(b)  
12 Annotated Code of Maryland  
13 (2007 Replacement Volume and 2008 Supplement)

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

16 **Article – Tax – Property**

17 9–305.

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

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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 (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;

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

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

4 (ii) the governing body of the county consults with the  
5 homeowners' association; and

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

9 (12) real property that is:

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

12 (ii) not exempt under this article;

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

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

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

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

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

22 (18) personal property that is owned by the Genesee Valley Outdoor  
23 Learning Center, Inc.;

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

26 (20) personal property that is owned by Leadership Through Athletics,  
27 Inc.; **AND**

28 **(21) REAL PROPERTY THAT IS OWNED BY THE LORELEY BEACH**  
29 **COMMUNITY ASSOCIATION.**

30 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
31 June 1, 2009, and shall be applicable to all taxable years beginning after June 30,  
32 2009.

Approved:

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Governor.

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Speaker of the House of Delegates.

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President of the Senate.