

SENATE BILL 112

Q2

01r0601

By: **Senator Stone**

Introduced and read first time: January 15, 2010

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Baltimore County – Property Tax Credit – Rosewald Beach Civic League**

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 real property
5 owned by the Rosewald Beach Civic League; providing for the application of this
6 Act; and generally relating to a property tax credit in Baltimore County for the
7 Rosewald Beach Civic League.

8 BY repealing and reenacting, with amendments,
9 Article – Tax – Property
10 Section 9–305(b)
11 Annotated Code of Maryland
12 (2007 Replacement Volume and 2009 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.

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

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

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

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



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

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

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

7 (6) real property that is owned by the Rockaway Beach Improvement
8 Association;

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

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

12 (9) real property improvements that promote business redevelopment,
13 for which credit:

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

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

18 (10) each unit of a condominium (as both are defined in § 11–101 of the
19 Real Property Article), if:

20 (i) the governing body of the county consults with the council of
21 unit owners (as defined in § 11–101 of the Real Property Article) of the condominium;
22 and

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

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

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

31 (ii) the governing body of the county consults with the
32 homeowners' association; and

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

4 (12) real property that is:

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

7 (ii) not exempt under this article;

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

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

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

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

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

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

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

21 (20) personal property that is owned by Leadership Through Athletics,
22 Inc.;

23 (21) real property that is owned by the Loreley Beach Community
24 Association; [and]

25 (22) real property that is owned by Civic League of Inverness, Inc.; AND

26 **(23) REAL PROPERTY THAT IS OWNED BY THE ROSEWALD BEACH**
27 **CIVIC LEAGUE.**

28 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
29 June 1, 2010, and shall be applicable to all taxable years beginning after June 30,
30 2010.