

# HOUSE BILL 863

Q2

(4lr2256)

## ENROLLED BILL

— Ways and Means/Budget and Taxation —

Introduced by **Delegates McIntosh, Anderson, Branch, Carter, Clippinger, Glenn, Hammen, Harper, Haynes, McHale, Mitchell, Oaks, B. Robinson, Rosenberg, Stukes, Tarrant, ~~and M. Washington~~ M. Washington, and Cardin**

Read and Examined by Proofreaders:

\_\_\_\_\_  
Proofreader.

\_\_\_\_\_  
Proofreader.

Sealed with the Great Seal and presented to the Governor, for his approval this \_\_\_\_\_ day of \_\_\_\_\_ at \_\_\_\_\_ o'clock, \_\_\_\_\_ M.

\_\_\_\_\_  
Speaker.

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

1 AN ACT concerning

2 **Property Tax – Exemption – ~~Baltimore Green Space~~ Community-Managed**  
3 **Open Space**

4 FOR the purpose of ~~exempting~~ authorizing the Mayor and City Council of Baltimore  
5 City or the governing body of a county or a municipal corporation to exempt  
6 property owned by ~~Baltimore Green Space~~ and a certain community open space  
7 management entity, ~~used exclusively as community managed open space, and~~  
8 subject to a certain agreement from the county or municipal corporation  
9 property tax; authorizing the governing body of a county or municipal  
10 corporation to enact certain provisions to carry out the exemption; defining  
11 certain terms; providing for the application of this Act; and generally relating to  
12 an exemption from property tax.

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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.

*Italics indicate opposite chamber/conference committee amendments.*



1 BY adding to  
 2 Article – Tax – Property  
 3 Section ~~7-245~~ 7-518  
 4 Annotated Code of Maryland  
 5 (2012 Replacement Volume and 2013 Supplement)

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

8 **Article – Tax – Property**

9 ~~7-245~~ 7-518.

10 **(A) (1) IN THIS SECTION THE FOLLOWING WORDS HAVE THE**  
 11 **MEANINGS INDICATED.**

12 **(2) “COMMUNITY-MANAGED OPEN SPACE” MEANS A LOCAL PARK,**  
 13 **GARDEN, WOODS, OR OTHER PREDOMINANTLY UNDEVELOPED AREA THAT IS**  
 14 **UTILIZED AND CARED FOR BY THE LOCAL COMMUNITY IN A NATURAL OR**  
 15 **CULTIVATED STATE FOR THE GENERAL BENEFIT OF THE LOCAL COMMUNITY.**

16 **(3) “COMMUNITY OPEN SPACE MANAGEMENT ENTITY” MEANS A**  
 17 **NONPROFIT ORGANIZATION THAT HAS A COOPERATIVE AGREEMENT WITH THE**  
 18 **MARYLAND ENVIRONMENTAL TRUST AND THE PURPOSES OF WHICH ARE**  
 19 **PRIMARILY TO:**

20 **(I) PRESERVE COMMUNITY-MANAGED OPEN SPACES IN**  
 21 **FULLY DEVELOPED AREAS;**

22 **(II) ACQUIRE, SELL, LEASE, TRANSFER, MANAGE,**  
 23 **ESTABLISH, OR HOLD EASEMENTS TO PARCELS OF LAND FOR USE AS**  
 24 **COMMUNITY-MANAGED OPEN SPACE IN FULLY DEVELOPED AREAS; AND**

25 **(III) ENCOURAGE, SUPPORT, AND FACILITATE THE**  
 26 **PARTICIPATION OF COMMUNITIES IN THE BEAUTIFICATION, MAINTENANCE, AND**  
 27 **PRESERVATION OF COMMUNITY-MANAGED OPEN SPACES IN FULLY DEVELOPED**  
 28 **AREAS.**

29 ~~**(B) PROPERTY IS NOT SUBJECT TO PROPERTY TAX IF THE PROPERTY:**~~

30 ~~**(1) IS OWNED BY BALTIMORE GREEN SPACE A COMMUNITY OPEN**~~  
 31 ~~**SPACE MANAGEMENT ENTITY; AND**~~

1           ~~(2) IS USED EXCLUSIVELY AS COMMUNITY-MANAGED OPEN~~  
2 ~~SPACE.; AND~~

3           ~~(3) IS THE SUBJECT OF AN AGREEMENT, WHICH IS PERIODICALLY~~  
4 ~~REVIEWED, BETWEEN THE COMMUNITY OPEN SPACE MANAGEMENT ENTITY AND~~  
5 ~~THE GOVERNING BODY OF THE COUNTY OR MUNICIPAL CORPORATION IN WHICH~~  
6 ~~THE PROPERTY IS LOCATED UNDER WHICH THE GOVERNING BODY AGREES~~  
7 ~~THAT THE PROPERTY IS NOT SUBJECT TO PROPERTY TAX.~~

8           **(B) THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE**  
9 **GOVERNING BODY OF A COUNTY OR MUNICIPAL CORPORATION MAY EXEMPT**  
10 **PROPERTY OWNED BY A COMMUNITY OPEN SPACE MANAGEMENT ENTITY FROM**  
11 **THE COUNTY OR MUNICIPAL PROPERTY TAX.**

12           **(C) THE GOVERNING BODY OF A COUNTY OR MUNICIPAL CORPORATION**  
13 **MAY ENACT REGULATIONS, PROCEDURES, AND ANY OTHER PROVISION**  
14 **NECESSARY TO CARRY OUT THE EXEMPTION UNDER THIS SECTION.**

15           SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
16 June 1, 2014, and shall be applicable to all taxable years beginning after June 30,  
17 2014.

Approved:

\_\_\_\_\_  
Governor.

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Speaker of the House of Delegates.

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President of the Senate.