

Chapter 618

(House Bill 863)

AN ACT concerning

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

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

BY adding to

Article – Tax – Property

Section ~~7-245~~ 7-518

Annotated Code of Maryland

(2012 Replacement Volume and 2013 Supplement)

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

Article – Tax – Property

~~7-245~~ 7-518.

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

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

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

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

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

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

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

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

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

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

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

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

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

Approved by the Governor, May 15, 2014.