

ENROLLED

COUNTY COUNCIL OF WICOMICO COUNTY, MARYLAND

2024 Legislative Session

Legislative Day No. 23

Legislative Bill 2024- 09

Introduced: October 15, 2024

Introduced by: The Council President at the request of the County Executive

AN ACT TO AMEND CHAPTER 90 OF THE WICOMICO COUNTY CODE, TITLED "TAX EXEMPTIONS," TO ADD A NEW SECTION 90-2, TITLED "AIRPLANE LANDING STRIPS TAX EXEMPTION" TO EXEMPT FROM COUNTY REAL PROPERTY TAXATION THE ESSENTIAL PORTIONS OF IMPROVED AIRPLANE LANDING STRIPS, AS CERTIFIED BY THE MARYLAND AVIATION ADMINISTRATION.

WHEREAS, State law authorizes the governing body of the county to exempt, from county property tax only, the real property on which an improved aircraft landing area is located.

WHEREAS, there is real property located in Wicomico County, Maryland on which an improved aircraft landing area is located, as certified by the Maryland Aviation Administration, which is located on privately owned land used by the public and licensed under Title 5 of the Transportation Article of the Annotated Code of Maryland.

WHEREAS, the Maryland Aviation System Plan developed by the Maryland Department of Transportation has identified Bennett Airport as a local public-use airport essential to the State's air transportation system.

WHEREAS, Bennett Airport, being a privately-owned, is not afforded the same tax immunity as other public-use airports identified as essential to the State's air transportation system that are owned by the State of Maryland, various counties or municipalities.

WHEREAS, State financial support to these privately-owned airports is available from a Statewide Aviation Grant Program conditioned on the granting of the county tax exemption by a local governing body.

WHEREAS, it has been determined that the lack of this tax immunity for privately-owned airports in Wicomico County, Maryland, is disadvantageous to the privately-owned airports and to the State's air transportation system.

SECTION 1. BE IT ENACTED AND ORDAINED BY THE COUNTY COUNCIL OF WICOMICO COUNTY, MARYLAND, IN LEGISLATIVE SESSION, THAT WICOMICO COUNTY CODE, CHAPTER 90 OF THE WICOMICO COUNTY CODE, TITLED "TAX

EXEMPTIONS,” SECTION 90-2, TITLED “AIRPLANE LANDING STRIPS TAX EXEMPTION” IS AMENDED TO READ AS FOLLOWS:

Chapter 90 Tax Exemptions

§90-2 (Reserved) AIRPLANE LANDING STRIPS TAX EXEMPTION.

- A. EXEMPTION. FOR THE PURPOSES OF COUNTY PROPERTY TAX ONLY, THE ESSENTIAL PORTIONS OF AIRPLANE LANDING STRIPS, AS CERTIFIED BY THE MARYLAND AVIATION ADMINISTRATION, IS EXEMPT FROM COUNTY REAL PROPERTY TAX, IF THE LANDING STRIP IS:**
- (1) LOCATED ON PRIVATELY OWNED LAND;**
 - (2) USED BY THE PUBLIC;**
 - (3) LICENSED UNDER TITLE 5 OF THE TRANSPORTATION ARTICLE; AND**
 - (4) IDENTIFIED IN THE MARYLAND AVIATION SYSTEM PLAN AS ESSENTIAL TO THE STATE’S AIR TRANSPORTATION SYSTEM.**
- B. (1) TO EFFECTUATE THE EXEMPTION, PURSUANT TO AUTHORITY GRANTED IN § 8-302 OF THE TAX-PROPERTY ARTICLE OF THE ANNOTATED CODE OF MARYLAND, APPLICATION AND PROOF OF ELIGIBILITY FOR EXEMPTION SHALL BE FILED WITH THE DIRECTOR OF FINANCE ON OR BEFORE OCTOBER 1 OF THE FISCAL YEAR FOR WHICH THE EXEMPTION IS SOUGHT. THE DIRECTOR OF FINANCE SHALL REVIEW THE APPLICATION AND DETERMINE WHETHER THE PROPERTY QUALIFIES FOR THE EXEMPTION ON OR BEFORE DECEMBER 31.**
- (2) FOR FISCAL YEAR 2025, THE DATE TO FILE FOR THE EXEMPTION WITH THE DIRECTOR OF FINANCE IS BEFORE JANUARY 24, 2025. THE DIRECTOR OF FINANCE SHALL REVIEW THE APPLICATION AND DETERMINE WHETHER THE PROPERTY QUALIFIES FOR THE EXEMPTION ON OR BEFORE JANUARY 30, 2025.**
- C. IF THE STATE REPEALS THE AUTHORITY FOR THE COUNTY TO ISSUE AN EXEMPTION FROM COUNTY PROPERTY TAX FOR THE ESSENTIAL PORTIONS OF AIRPLANE LANDING STRIPS, THIS SECTION IS REPEALED IN FULL.**

SECTION II. Be It Further Enacted that this Bill shall be known as Bill No. 2024-09 of Wicomico County, Maryland and shall take effect sixty (60) days after its enactment, unless a proper Petition for Referendum thereof shall be filed prior to said date; in which event, the Bill shall not take effect

until the expiration of thirty (30) days following the approval of this Bill by a majority of the qualified voters of the County voting in any such referendum.

Certified correct as passed and adopted by the County Council of Wicomico County, Maryland this 5th day of November, 2024.

WICOMICO COUNTY, MARYLAND

[Signature] (SEAL)

By: John Cannon, President

[Signature] (SEAL)

By: Laura Hurley, Secretary

I HEREBY CERTIFY that copies of the above Bill are available to the public, the press and other news media at the time of its introduction.

[Signature] (SEAL)

By: Laura Hurley, Secretary

Explanation:

~~Strike Out~~ indicates matters deleted from existing law.

CAPITAL BOLD indicate matters added to existing law.

~~**STRIKE OUT CAPITAL BOLD**~~ indicates matter stricken from Bill by Amendment.

CAPITAL UNDERLINING indicates Amendments to Bill

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INTRODUCED BY: The Council President at the request of the County Executive

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Introduced and read first time on October 15, 2024. Ordered posted and public hearing scheduled for November 5, 2024 at 6:00 p.m.



Laura Hurley, Council Administrator

PUBLIC HEARING: Having been posted and notice of time and place of hearing and title of Bill having been published according to the Charter, the Bill was read for a second time at a public hearing held on November 5, 2024.



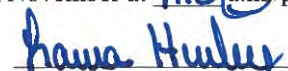
Laura Hurley, Council Administrator

CERTIFICATION: The undersigned hereby certifies that this Bill was Approved and Adopted by the County Council of Wicomico County, Maryland, on the 5th day of November, 2024.



Laura Hurley, Council Administrator

Presented to the County Executive for approval this 6th day of November at 9:15 a.m./p.m. (5 days §411)



Laura Hurley, Council Administrator

BY THE COUNTY EXECUTIVE:



County Executive

APPROVED

Date: 11/6/24
(21 days §411)

VETOED

Date: _____

BY THE COUNCIL:

Option One: This Bill, having been approved by the County Executive and returned to the Council, becomes law on November 6, 2024 and effective on: January 6, 2025.
(60 days §311)

Option Two: This Bill, having received neither the approval nor the disapproval of the County Executive with 21 days of its presentation, stands enacted on _____ and becomes effective on _____.
(60 days §311)

Option Three: This Bill, being exempt from the Executive Veto stands enacted on _____ and becomes effective on _____. (Charter Section 305)

ENROLLMENT: Legislative Bill No. 2024-09 is herewith submitted to the County Council of Wicomico County for enrollment as being the text as finally passed.



Laura Hurley, Council Administrator