

**CITY OF BALTIMORE
COUNCIL BILL 09-0323
(First Reader)**

Introduced by: Councilmembers Branch, Kraft, Henry, Young, Welch, Clarke

At the request of: Charm City Land Trusts, Inc.

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Introduced and read first time: April 20, 2009

Assigned to: Taxation, Finance and Economic Development Committee

REFERRED TO THE FOLLOWING AGENCIES: City Solicitor, Baltimore Development Corporation,
Department of Housing and Community Development, Department of Finance, Department of
Real Estate, Commission on Sustainability

A BILL ENTITLED

1 AN ORDINANCE concerning

2 style="text-align:center">**Tax Credit – Conservation Land**

3 FOR the purpose of providing a real property tax credit for certain conservation land; providing
4 for the amount and duration of the credit; defining certain terms; and generally relating to
5 property tax credits.

6 BY authority of

7 Article - Tax-Property

8 Section(s) 9-220

9 Annotated Code of Maryland

10 BY adding

11 Article 28 - Taxes

12 Section(s) 10-16

13 Baltimore City Code

14 (Edition 2000)

15 **SECTION 1. BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF BALTIMORE,** That the
16 Laws of Baltimore City read as follows:

17 style="text-align:center">**Baltimore City Code**

18 style="text-align:center">**Article 28. Taxes**

19 style="text-align:center">**Subtitle 10. Credits**

20 **§ 10-16. CONSERVATION LAND.**

21 (A) *DEFINITIONS.*

EXPLANATION: CAPITALS indicate matter added to existing law.
[Brackets] indicate matter deleted from existing law.

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1 (1) *IN GENERAL.*

2 IN THIS SECTION, THE FOLLOWING TERMS HAVE THE MEANINGS INDICATED.

3 (2) *CONSERVATION LAND.*

4 "CONSERVATION LAND" HAS THE MEANING STATED IN STATE TAX-PROPERTY
5 ARTICLE § 9-220.

6 (3) *DIRECTOR.*

7 "DIRECTOR" MEANS THE DIRECTOR OF FINANCE OR THE DIRECTOR'S DESIGNEE.

8 (4) *LAND TRUST.*

9 "LAND TRUST" HAS THE MEANING STATED IN STATE TAX-PROPERTY ARTICLE § 9-220.

10 (B) *CREDIT GRANTED.*

11 THERE IS ESTABLISHED A PROPERTY TAX CREDIT, AS AUTHORIZED IN STATE
12 TAX-PROPERTY ARTICLE § 9-220, AGAINST THE PROPERTY TAX IMPOSED ON PROPERTY
13 THAT:

14 (1) IS CONSERVATION LAND OR IS OWNED BY A LAND TRUST THAT QUALIFIES UNDER
15 SUBSECTION (C) OF THIS SECTION; AND

16 (2) IS USED:

17 (I) TO ASSIST IN THE PRESERVATION OF A NATURAL AREA;

18 (II) FOR THE ENVIRONMENTAL EDUCATION OF THE PUBLIC;

19 (III) GENERALLY TO PROMOTE CONSERVATION;

20 (IV) TO CONSERVE AGRICULTURAL LAND AND PROMOTE THAT LAND'S
21 CONTINUED AGRICULTURAL USE; OR

22 (V) FOR THE MAINTENANCE OF:

23 (A) A NATURAL AREA FOR PUBLIC USE; OR

24 (B) A SANCTUARY FOR WILDLIFE.

25 (C) *LAND TRUST QUALIFICATIONS.*

26 TO QUALIFY FOR A CREDIT UNDER THIS SECTION, A LAND TRUST MUST:

27 (1) BE CERTIFIED BY THE MARYLAND ENVIRONMENTAL TRUST AS BEING A LAND
28 TRUST IN GOOD STANDING AND HAVING A COOPERATIVE AGREEMENT IN EFFECT;
29 AND

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1 (2) OBTAIN A WRITTEN CERTIFICATION TO THIS EFFECT EVERY 5 YEARS OR OTHERWISE
2 AS SCHEDULED BY THE MARYLAND ENVIRONMENTAL TRUST.

3 (D) *TERM OF CREDIT.*

4 THE CREDIT GRANTED UNDER THIS SECTION CONTINUES FROM YEAR TO YEAR.

5 (E) *AMOUNT OF CREDIT.*

6 THE AMOUNT OF THE CREDIT GRANTED UNDER THIS SECTION IS 100% OF THE CITY
7 PROPERTY TAX IMPOSED ON THE PROPERTY.

8 (F) *ADMINISTRATION.*

9 THE DIRECTOR MAY:

10 (1) ADOPT RULES AND REGULATIONS TO CARRY OUT THIS SECTION;

11 (2) SETTLE DISPUTED CLAIMS THAT ARISE IN CONNECTION WITH THE CREDIT GRANTED
12 BY THIS SECTION; AND

13 (3) DELEGATE POWERS, DUTIES, OR FUNCTIONS IN CONNECTION WITH THE
14 ADMINISTRATION OF THE CREDIT TO ANY EMPLOYEE OF THE CITY.

15 **SECTION 2. AND BE IT FURTHER ORDAINED,** That the catchlines contained in this Ordinance
16 are not law and may not be considered to have been enacted as a part of this or any prior
17 Ordinance.

18 **SECTION 3. AND BE IT FURTHER ORDAINED,** That this Ordinance takes effect on the 30th day
19 after the date it is enacted.