

**CITY OF BALTIMORE
COUNCIL BILL 16-0651
(First Reader)**

Introduced by: Councilmember Clarke, President Young, Councilmembers Stokes, Kraft, Henry, Middleton, Branch, Reisinger, Scott, Welch, Holton, Curran, Costello

Introduced and read first time: April 7, 2016

Assigned to: Taxation, Finance and Economic Development Committee

REFERRED TO THE FOLLOWING AGENCIES: City Solicitor, Planning Department, Department of Real Estate, Department of Housing and Community Development, Department of Finance, Board of Estimates

A BILL ENTITLED

1 AN ORDINANCE concerning

2 **Property Tax Exemption – Community-Managed Open Space**

3 FOR the purpose of exempting certain properties containing community-managed open space
4 from the City’s real property tax; defining certain terms; setting the requirements for
5 properties to qualify for the real property tax exemption; providing for a special effective
6 date; and generally relating to a property tax exemption for community-managed open space.

7 BY adding

8 Article 28 - Taxes
9 Section(s) 9-8
10 Baltimore City Code
11 (Edition 2000)

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

14 **Baltimore City Code**

15 **Article 28. Taxes**

16 **Subtitle 9. Exemptions**

17 **§ 9-8. COMMUNITY-MANAGED OPEN SPACE.**

18 (A) *DEFINITIONS.*

19 (1) *IN GENERAL.*

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

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

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1 (2) *COMMUNITY MANAGED OPEN SPACE; CMOS.*

2 "COMMUNITY MANAGED OPEN SPACE" OR "CMOS" HAS THE MEANING STATED IN
3 STATE TAX-PROPERTY ARTICLE, § 7-519(A)(2).

4 (3) *COMMUNITY OPEN SPACE MANAGEMENT ENTITY; COSME.*

5 "COMMUNITY OPEN SPACE MANAGEMENT ENTITY" OR "COSME" HAS THE MEANING
6 STATED IN STATE TAX-PROPERTY ARTICLE, § 7-519(A)(3).

7 (4) *CULTIVATED STATE.*

8 "CULTIVATED STATE" MEANS A STATE WHERE DESIGN AND CHOICE OF PLANTS AND
9 MATERIALS IS GUIDED BY HUMAN PREFERENCE.

10 (5) *NATURAL STATE.*

11 (I) "NATURAL STATE" MEANS AN UNDEVELOPED STATE WHERE DESIGN AND CHOICE
12 OF PLANTS AND MATERIALS IS NOT GUIDED BY HUMAN PREFERENCE.

13 (II) "NATURAL STATE" INCLUDES FORESTS OR MARSHES THAT ARE MANAGED TO
14 CONTRIBUTE ECOLOGICAL BENEFITS TO AIR OR WATER OR TO PROVIDE ANIMAL
15 AND PLANT HABITAT.

16 (B) *RULES AND REGULATIONS.*

17 (1) *IN GENERAL.*

18 THE DIRECTOR OF FINANCE, AFTER CONSULTATION WITH THE DIRECTOR OF THE
19 OFFICE OF SUSTAINABILITY, MUST ADOPT RULES AND REGULATIONS TO CARRY OUT
20 THE PROVISIONS OF THIS SECTION.

21 (2) *FILING WITH LEGISLATIVE REFERENCE.*

22 A COPY OF ALL RULES AND REGULATIONS ADOPTED UNDER THIS SECTION MUST BE
23 FILED WITH THE DEPARTMENT OF LEGISLATIVE REFERENCE BEFORE THEY BECOME
24 EFFECTIVE.

25 (C) *EXEMPTION GRANTED.*

26 IN ACCORDANCE WITH STATE TAX-PROPERTY ARTICLE § 7-519, A COMMUNITY MANAGED
27 OPEN SPACE IS EXEMPT FROM BALTIMORE CITY REAL PROPERTY TAXES IF, IN
28 ACCORDANCE WITH THE RULES AND REGULATIONS ADOPTED UNDER THIS SECTION, IT IS:

29 (1) FOR OPEN SPACES IN A CULTIVATED STATE, NO LARGER THAN 1 ACRE;

30 (2) FOR SENSITIVE ENVIRONMENTAL AREAS IN A NATURAL STATE, SUCH AS FORESTS,
31 FLOODPLAINS, OR STEEPLY SLOPED AREAS, NO LARGER THAN 8 ACRES; AND

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1 (3) IF OWNED BY A COSME HOLDING MORE THAN 3 COMMUNITY-MANAGED OPEN
2 SPACE SITES, THE COSME DOES NOT HAVE MORE THAN 50% OF ITS HOLDINGS
3 WITHIN A 1-MILE RADIUS OF ANY GIVEN SITE.

4 (D) *REQUIRED REPORTING.*

5 A COSME CLAIMING 1 OR MORE EXEMPTIONS UNDER THIS SECTION MUST SUBMIT TO THE
6 OFFICE OF SUSTAINABILITY:

7 (1) AN ANNUAL STATUS REPORT BY APRIL 1ST OF EACH YEAR THAT PROVIDES THE
8 INFORMATION REQUIRED BY THE OFFICE OF SUSTAINABILITY, INCLUDING THE
9 NAMES AND CONTACT INFORMATION FOR EACH CMOS'S MANAGER AND
10 ASSISTANT MANAGER; AND

11 (2) A MORE DETAILED REPORT EVERY 4 YEARS THAT PROVIDES THE INFORMATION
12 REQUIRED BY THE OFFICE OF SUSTAINABILITY, INCLUDING INFORMATION ABOUT
13 THE LEVEL OF COMMUNITY INVOLVEMENT AND IMPROVEMENTS MADE AT EACH
14 CMOS.

15 (E) *REQUIRED DEED RESTRICTIONS.*

16 (1) *CMOS TO BE MAINTAINED.*

17 FOR ALL PROPERTIES ACQUIRED AFTER THE EFFECTIVE DATE, A COSME MUST
18 INCLUDE IN DEEDS FOR PROPERTY EXEMPTED UNDER THIS SECTION A REQUIREMENT
19 THAT THE LAND WILL BE USED ONLY AS A CMOS IN A CULTIVATED OR NATURAL
20 STATE SO LONG AS IT IS OWNED BY THE COSME.

21 (2) *CITY RIGHT OF FIRST REFUSAL.*

22 A COSME ACQUIRING LAND TRANSFERRED TO IT FROM THE CITY MUST INCLUDE
23 LANGUAGE IN ANY DEED FOR PROPERTY EXEMPTED UNDER THIS PROVISION THAT
24 GRANTS THE CITY A RIGHT OF FIRST REFUSAL FOR THE LAND IN THE EVENT THAT THE
25 COSME SEEKS TO SELL OR TRANSFER THE LAND.

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

29 **SECTION 3. AND BE IT FURTHER ORDAINED,** That this Ordinance takes effect on July 1,
30 2016.