

CITY OF BALTIMORE
ORDINANCE _____
Council Bill 09-0301

Introduced by: Councilmember Kraft
At the request of: Baltimore Heliport – Pier 7
Address: c/o Baltimore Marine Center, 2738 Lighthouse Point, Baltimore, Maryland 21224
Telephone: (410) 675-8888
Introduced and read first time: March 16, 2009
Assigned to: Taxation, Finance and Economic Development Committee
Committee Report: Favorable with amendments
Council action: Adopted
Read second time: April 12, 2010

AN ORDINANCE CONCERNING

Property Tax – Partial Exemption for Aircraft Landing Strips and Areas

FOR the purpose of granting an exemption from the City property tax for certain portions of aircraft landing strips and areas, subject to certain conditions.

BY adding

Article 28 - Taxes
Section(s) 9-7
Baltimore City Code
(Edition 2000)

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

Baltimore City Code

Article 28. Taxes

Subtitle 9. Exemptions

§ 9-7. PRIVATE AIRCRAFT LANDING AREAS.

(A) *EXEMPTION GRANTED.*

IN ACCORDANCE WITH STATE TAX-PROPERTY ARTICLE § 8-302, THE ESSENTIAL PORTIONS OF AIRCRAFT LANDING STRIPS AND AREAS, AS CERTIFIED BY THE MARYLAND AVIATION ADMINISTRATION, ARE EXEMPT FROM TAXATION, IF THE LANDING STRIPS AND AREAS ARE:

(1) LOCATED ON PRIVATELY OWNED PROPERTY;

(2) USED BY THE PUBLIC; AND

EXPLANATION: CAPITALS indicate matter added to existing law.
[Brackets] indicate matter deleted from existing law.
Underlining indicates matter added to the bill by amendment.
~~Strike out~~ indicates matter stricken from the bill by amendment or deleted from existing law by amendment.

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1 (3) LICENSED UNDER STATE TRANSPORTATION ARTICLE TITLE 5; ~~AND~~
2 ~~(4) IDENTIFIED IN THE MARYLAND AVIATION SYSTEM PLAN AS ESSENTIAL TO THE~~
3 ~~STATE'S AIR TRANSPORTATION SYSTEM.~~

4 (B) *RULES AND REGULATIONS.*

5 (1) *IN GENERAL.*

6 THE DIRECTOR OF FINANCE MAY ADOPT RULES AND REGULATIONS TO CARRY OUT THE
7 PROVISIONS OF THIS SECTION.

8 (2) *FILING WITH LEGISLATIVE REFERENCE.*

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

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

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

Certified as duly passed this _____ day of _____, 20__

President, Baltimore City Council

Certified as duly delivered to Her Honor, the Mayor,

this _____ day of _____, 20__

Chief Clerk

Approved this _____ day of _____, 20__

Mayor, Baltimore City