

CITY OF BALTIMORE
ORDINANCE _____
Council Bill 16-0651

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
Committee Report: Favorable with amendments
Council action: Adopted
Read second time: June 6, 2016

AN ORDINANCE CONCERNING

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

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

6 BY adding
7 Article 28 - Taxes
8 Section(s) 9-8
9 Baltimore City Code
10 (Edition 2000)

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

13 **Baltimore City Code**

14 **Article 28. Taxes**

15 **Subtitle 9. Exemptions**

16 **§ 9-8. COMMUNITY-MANAGED OPEN SPACE.**

17 (A) *DEFINITIONS.*

18 (1) *IN GENERAL.*

19 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.
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 (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 ~~(H) “NATURAL STATE” MEANS AN UNDEVELOPED STATE WHERE DESIGN AND CHOICE~~
12 ~~OF PLANTS AND MATERIALS IS NOT GUIDED BY HUMAN PREFERENCE, WITH THE~~
13 ~~EXCEPTION OF THE ELIMINATION BY HUMAN INTERVENTION OF INVASIVE OR NON-~~
14 ~~NATIVE SPECIES.~~

15 ~~(H) “NATURAL STATE” INCLUDES FORESTS OR MARSHES THAT ARE MANAGED TO~~
16 ~~CONTRIBUTE ECOLOGICAL BENEFITS TO AIR OR WATER OR TO PROVIDE ANIMAL~~
17 ~~AND PLANT HABITAT.~~

18 (6) *SENSITIVE ENVIRONMENTAL AREAS.*

19 “SENSITIVE ENVIRONMENTAL AREAS” MEANS FORESTS OR OTHER UNDEVELOPED
20 AREAS, IN A NATURAL STATE, THAT ARE MANAGED TO CONTRIBUTE ECOLOGICAL
21 BENEFITS TO AIR OR WATER OR TO PROVIDE ANIMAL AND PLANT HABITAT.

22 (B) *RULES AND REGULATIONS.*

23 (1) *IN GENERAL.*

24 THE DIRECTOR OF FINANCE, AFTER CONSULTATION WITH THE DIRECTOR OF THE
25 OFFICE OF SUSTAINABILITY, ~~MUST~~ MAY ADOPT RULES AND REGULATIONS TO CARRY
26 OUT THE PROVISIONS OF THIS SECTION.

27 (2) *FILING WITH LEGISLATIVE REFERENCE.*

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

31 (C) *EXEMPTION GRANTED.*

32 IN ACCORDANCE WITH STATE TAX-PROPERTY ARTICLE § 7-519, A COMMUNITY MANAGED
33 OPEN SPACE, OWNED BY A COMMUNITY OPEN SPACE MANAGEMENT ENTITY, IS EXEMPT

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1 FROM BALTIMORE CITY REAL PROPERTY TAXES IF, IN ACCORDANCE WITH THE RULES AND
2 REGULATIONS ADOPTED UNDER THIS SECTION, IT IS:

3 (1) FOR OPEN SPACES IN A CULTIVATED STATE, NO LARGER THAN ~~1 ACRE~~ 2 ACRES;

4 (2) FOR SENSITIVE ENVIRONMENTAL AREAS ~~IN A NATURAL STATE, SUCH AS FORESTS,~~
5 ~~FLOODPLAINS, OR STEEPLY SLOPED AREAS,~~ NO LARGER THAN ~~8 ACRES~~ 10 ACRES;
6 AND

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

10 (D) *REQUIRED REPORTING.*

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

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

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

21 (E) *REQUIRED DEED RESTRICTIONS.*

22 (1) *CMOS TO BE MAINTAINED.*

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

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

28 A COSME ACQUIRING LAND TRANSFERRED TO IT FROM THE CITY MUST INCLUDE
29 LANGUAGE APPROVED BY THE DEPARTMENT OF REAL ESTATE OR BY THE BOARD OF
30 ESTIMATES IN ANY DEED FOR PROPERTY EXEMPTED UNDER THIS PROVISION THAT
31 GRANTS THE CITY A RIGHT OF FIRST REFUSAL FOR THE LAND IN THE EVENT THAT THE
32 COSME SEEKS TO SELL OR TRANSFER THE LAND.

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

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1 **SECTION 3. AND BE IT FURTHER ORDAINED,** That this Ordinance takes effect on July 1,
2 2016.

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