

**CITY OF BALTIMORE
COUNCIL BILL 09-0301
(First Reader)**

Introduced by: Councilmember Kraft

At the request of: Baltimore Heliport – Pier 7

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Introduced and read first time: March 16, 2009

Assigned to: Taxation, Finance and Economic Development Committee

REFERRED TO THE FOLLOWING AGENCIES: City Solicitor, Department of Finance, Department of
Legislative Reference

A BILL ENTITLED

1 AN ORDINANCE concerning

2 **Property Tax – Partial Exemption for Aircraft Landing Strips and Areas**

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

5 BY adding

6 Article 28 - Taxes

7 Section(s) 9-7

8 Baltimore City Code

9 (Edition 2000)

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

Baltimore City Code

Article 28. Taxes

Subtitle 9. Exemptions

15 **§ 9-7. PRIVATE AIRCRAFT LANDING AREAS.**

16 (A) *EXEMPTION GRANTED.*

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

20 (1) LOCATED ON PRIVATELY OWNED PROPERTY;

21 (2) USED BY THE PUBLIC;

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

Council Bill 09-0301

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.