



Legislation Details (With Text)

File #: 09-0301 **Version:** 0 **Name:** Property Tax - Partial Exemption for Aircraft Landing Strips and Areas

Type: Ordinance **Status:** Enacted

File created: 3/16/2009 **In control:** City Council

On agenda: **Final action:** 4/21/2010

Enactment date: **Enactment #:** 10-275

Title: 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.

Sponsors: James B. Kraft

Indexes: Aircraft Landing Strips, Property Tax

Code sections:

Attachments: 1. Legislative Reference - 09-0301.pdf, 2. 09-0301 - 1st Reader.pdf, 3. Law - 09-0301.pdf, 4. Finance - 09-0301.pdf, 5. 09-0301 - 3rd Reader.pdf

Date	Ver.	Action By	Action	Result
4/21/2010	0	Mayor	Signed by Mayor	
4/19/2010	0	City Council	Approved and Sent to the Mayor	
4/12/2010	0	Taxation, Finance and Economic Development Committee	Recommended Favorably with Amendment	
4/12/2010	0	City Council	Advanced to 3rd Rdr., Adopted Comm. Report	
3/22/2010	0	Taxation, Finance and Economic Development Committee	Scheduled for a Public Hearing	
10/19/2009	0	Taxation, Finance and Economic Development Committee	Scheduled for a Public Hearing	
3/19/2009	0	The City Council	Referred for a Report	
3/19/2009	0	The City Council	Referred for a Report	
3/19/2009	0	The City Council	Referred for a Report	
3/16/2009	0	City Council	Assigned	
3/16/2009	0	City Council	Introduced	

EXPLANATION: CAPITALS indicate matter added to existing law.

[Brackets] indicate matter deleted from existing law.

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THE OFFICIAL COPY CONSIDERED BY THE CITY COUNCIL IS THE FIRST READER COPY.
INTRODUCTORY*

CITY OF BALTIMORE
COUNCIL BILL

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

A BILL ENTITLED

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 § 8302, 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;
- (3) LICENSED UNDER STATE TRANSPORTATION ARTICLE TITLE 5; AND
- (4) IDENTIFIED IN THE MARYLAND AVIATION SYSTEM PLAN AS ESSENTIAL TO THE STATE'S AIR TRANSPORTATION SYSTEM.

(B) RULES AND REGULATIONS.

- (1) IN GENERAL.

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

(2) FILING WITH LEGISLATIVE REFERENCE.

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

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

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

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