



City of Baltimore

City Council
City Hall, Room 408
100 North Holliday Street
Baltimore, Maryland 21202

Legislation Text

File #: 09-0323, **Version:** 0

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

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INTRODUCTORY*

CITY OF BALTIMORE
COUNCIL BILL

Introduced by: Councilmember Branch
At the request of: Charm City Land Trusts, Inc.
Address: c/o Michael Li or Joseph Stocks, 600 North Port Street, Baltimore, Maryland 21205
Telephone: 410-837-5713

A BILL ENTITLED

AN ORDINANCE concerning
Tax Credit - Conservation Land

FOR the purpose of providing a real property tax credit for certain conservation land; providing for the amount and duration of the credit; defining certain terms; and generally relating to property tax credits.

BY authority of
Article - Tax-Property
Section(s) 9-220
Annotated Code of Maryland

BY adding
Article 28 - Taxes
Section(s) 10-16
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 10. Credits

§ 10-16. CONSERVATION LAND.

(A) DEFINITIONS.

(1) IN GENERAL.

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

(2) CONSERVATION LAND.

“CONSERVATION LAND” HAS THE MEANING STATED IN STATE TAXPROPERTY ARTICLE § 9220.

(3) DIRECTOR.

“DIRECTOR” MEANS THE DIRECTOR OF FINANCE OR THE DIRECTOR’S DESIGNEE.

(4) LAND TRUST.

“LAND TRUST” HAS THE MEANING STATED IN STATE TAXPROPERTY ARTICLE § 9220.

(B) CREDIT GRANTED.

THERE IS ESTABLISHED A PROPERTY TAX CREDIT, AS AUTHORIZED IN STATE TAXPROPERTY ARTICLE § 9220, AGAINST THE PROPERTY TAX IMPOSED ON PROPERTY THAT:

(1) IS CONSERVATION LAND OR IS OWNED BY A LAND TRUST THAT QUALIFIES UNDER SUBSECTION (C) OF THIS SECTION; AND

(2) IS USED:

(I) TO ASSIST IN THE PRESERVATION OF A NATURAL AREA;

(II) FOR THE ENVIRONMENTAL EDUCATION OF THE PUBLIC;

(III) GENERALLY TO PROMOTE CONSERVATION;

(IV) TO CONSERVE AGRICULTURAL LAND AND PROMOTE THAT LAND’S CONTINUED AGRICULTURAL USE; OR

(V) FOR THE MAINTENANCE OF:

(A) A NATURAL AREA FOR PUBLIC USE; OR

(B) A SANCTUARY FOR WILDLIFE.

(C) LAND TRUST QUALIFICATIONS.

TO QUALIFY FOR A CREDIT UNDER THIS SECTION, A LAND TRUST MUST:

(1) BE CERTIFIED BY THE MARYLAND ENVIRONMENTAL TRUST AS BEING A LAND TRUST IN GOOD STANDING AND HAVING A COOPERATIVE AGREEMENT IN EFFECT; AND

(2) OBTAIN A WRITTEN CERTIFICATION TO THIS EFFECT EVERY 5 YEARS OR OTHERWISE AS SCHEDULED BY THE MARYLAND ENVIRONMENTAL TRUST.

(D) TERM OF CREDIT.

THE CREDIT GRANTED UNDER THIS SECTION CONTINUES FROM YEAR TO YEAR.

(E) AMOUNT OF CREDIT.

THE AMOUNT OF THE CREDIT GRANTED UNDER THIS SECTION IS 100% OF THE CITY PROPERTY TAX IMPOSED ON THE PROPERTY.

(F) ADMINISTRATION.

THE DIRECTOR MAY:

- a. adopt rules and regulations to carry out this section;
- b. settle disputed claims that arise in connection with the credit granted by this section; and
- c. delegate powers, duties, or functions in connection with the administration of the credit to any employee of the City.

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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