



City of Baltimore

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

Legislation Text

File #: 16-0651, **Version:** 0

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

* WARNING: THIS IS AN UNOFFICIAL, INTRODUCTORY COPY OF THE BILL.
THE OFFICIAL COPY CONSIDERED BY THE CITY COUNCIL IS THE FIRST READER
COPY.
INTRODUCTORY*

CITY OF BALTIMORE
COUNCIL BILL

Introduced by: Councilmember Clarke

A BILL ENTITLED

AN ORDINANCE concerning
Property Tax Exemption - Community-Managed Open Space

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

BY adding
Article 28 - Taxes
Section(s) 9-8
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

◆ 9-8. COMMUNITY-MANAGED OPEN SPACE

(A) DEFINITIONS.

(1) IN GENERAL.

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

(2) COMMUNITY MANAGED OPEN SPACE; CMOS.

◆COMMUNITY MANAGED OPEN SPACE◆ OR ◆CMOS◆ HAS THE MEANING STATED IN STATE TAX-PROPERTY ARTICLE, ◆ 7-519(A)(2).

(3) COMMUNITY OPEN SPACE MANAGEMENT ENTITY; COSME.

◆COMMUNITY OPEN SPACE MANAGEMENT ENTITY◆ OR ◆COSME◆ HAS THE MEANING STATED IN STATE TAX-PROPERTY ARTICLE, ◆ 7-519(A)(3).

(4) CULTIVATED STATE.

◆CULTIVATED STATE◆ MEANS A STATE WHERE DESIGN AND CHOICE OF PLANTS AND MATERIALS IS GUIDED BY HUMAN PREFERENCE.

(5) NATURAL STATE.

(I) ◆NATURAL STATE◆ MEANS AN UNDEVELOPED STATE WHERE DESIGN AND CHOICE OF PLANTS AND MATERIALS IS NOT GUIDED BY HUMAN PREFERENCE.

(II) ◆NATURAL STATE◆ INCLUDES FORESTS OR MARSHES THAT ARE MANAGED TO CONTRIBUTE ECOLOGICAL BENEFITS TO AIR OR WATER OR TO PROVIDE ANIMAL AND PLANT HABITAT.

(B) RULES AND REGULATIONS.

(1) IN GENERAL.

THE DIRECTOR OF FINANCE, AFTER CONSULTATION WITH THE DIRECTOR OF THE OFFICE OF SUSTAINABILITY, MUST 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.

(C) EXEMPTION GRANTED.

IN ACCORDANCE WITH STATE TAX▲PROPERTY ARTICLE ◆ 7▲519, A COMMUNITY MANAGED OPEN SPACE IS EXEMPT FROM BALTIMORE CITY REAL PROPERTY TAXES IF, IN ACCORDANCE WITH THE RULES AND REGULATIONS ADOPTED UNDER THIS SECTION, IT IS:

- (1) FOR OPEN SPACES IN A CULTIVATED STATE, NO LARGER THAN 1 ACRE;
 - (2) FOR SENSITIVE ENVIRONMENTAL AREAS IN A NATURAL STATE, SUCH AS FORESTS, FLOODPLAINS, OR STEEPLY SLOPED AREAS, NO LARGER THAN 8 ACRES; AND
 - (3) IF OWNED BY A COSME HOLDING MORE THAN 3 COMMUNITY▲MANAGED OPEN SPACE SITES, THE COSME DOES NOT HAVE MORE THAN 50% OF ITS HOLDINGS WITHIN A 1-MILE RADIUS OF ANY GIVEN SITE.
- (D) REQUIRED REPORTING.

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

- (1) AN ANNUAL STATUS REPORT BY APRIL 1ST OF EACH YEAR THAT PROVIDES THE INFORMATION REQUIRED BY THE OFFICE OF SUSTAINABILITY, INCLUDING THE NAMES AND CONTACT INFORMATION FOR EACH CMOS♦S MANAGER AND ASSISTANT MANAGER; AND
 - (2) A MORE DETAILED REPORT EVERY 4 YEARS THAT PROVIDES THE INFORMATION REQUIRED BY THE OFFICE OF SUSTAINABILITY, INCLUDING INFORMATION ABOUT THE LEVEL OF COMMUNITY INVOLVEMENT AND IMPROVEMENTS MADE AT EACH CMOS.
- (E) REQUIRED DEED RESTRICTIONS.

- (1) CMOS TO BE MAINTAINED.

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

- (2) CITY RIGHT OF FIRST REFUSAL.

A COSME ACQUIRING LAND TRANSFERRED TO IT FROM THE CITY MUST INCLUDE LANGUAGE IN ANY DEED FOR PROPERTY EXEMPTED UNDER THIS PROVISION THAT GRANTS THE CITY A RIGHT OF FIRST REFUSAL FOR THE LAND IN THE EVENT THAT THE COSME SEEKS TO SELL OR TRANSFER THE LAND.

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 July 1, 2016.

dlr16-1430(2)~intro/04Apr16
art28/SpaceExempt/tw

dlr16-1430(2)~intro/04Apr16
??3??
art28/SpaceExempt/tw