

COUNTY COUNCIL OF BALTIMORE COUNTY, MARYLAND
Legislative Session 2007, Legislative Day No. 21

Bill No. 90-07

Councilmembers Moxley, Oliver & Gardina

By the County Council, November 19, 2007

A BILL
ENTITLED

AN ACT concerning

Revitalization Property Tax Credit

FOR the purpose of amending the definition of commercially zoned properties ~~to include~~
~~properties located in certain approved planned unit developments; and generally relating~~
~~to the Revitalization Property Tax Credit qualifications. ; providing that the tax credit~~
runs with the property; and generally relating to the Revitalization Property Tax Credit.

By repealing and reenacting, with amendments

Section 11-2-202 (a) (3)
Article 11 - Taxation
Title 2 - Ad Valorem Taxes
Baltimore County Code 2003

By adding

Section 11-2-202(m)
Article 11 - Taxation
Title 2- Ad Valorem Taxes
Baltimore County Code 2003

1 SECTION 1. BE IT ENACTED BY THE COUNTY COUNCIL OF BALTIMORE

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.
[Brackets] indicate matter stricken from existing law.
~~Strike out~~ indicates matter stricken from bill.
Underlining indicates amendments to bill.

1 COUNTY, MARYLAND, that Section 11-2-202(a)(3) of Article 11 - Taxation, Title 2 - Ad
2 Valorem Taxes, of the Baltimore County Code 2003, be and it is hereby repealed and re-enacted,
3 with amendments, to read as follows:

4 §11-2-202. REVITALIZATION TAX CREDIT.

5 (a) Definitions.

6 (3) “Commercially zoned properties” are properties that are:

7 (i) Located in any of the county’s designated commercial revitalization
8 districts that are specified in the master plan or by resolution of the County Council ~~and zoned as~~
9 ~~provided by the Baltimore County Zoning Regulations in one of the following zoning~~
10 ~~classifications: R.A.E. 1, R.A.E. 2, R-O, R-O-A, OR-1, OR-2, O-3, O.T., S-E, C.B., B.L.R.,~~
11 ~~B.L., B.M., B.R., M.R., M.L.R., M.L. OR M.H., OR ARE PART OF AN APPROVED~~
12 ~~PLANNED UNIT DEVELOPMENT THAT IS IN A COMMERCIAL REVITALIZATION~~
13 ~~DISTRICT AND INCLUDES ONE OF THE FOLLOWING ZONING CLASSIFICATIONS:~~
14 ~~R.A.E. 1, R.A.E. 2, R-O, R-O-A, OR-1, OR-2, O-3, O.T., S-E, C.B., B.L.R., B.L., B.M., B.R.,~~
15 ~~M.R., M.L.R., M.L. OR M.H. .~~

16 (ii) Mobile home parks as defined in Title 4, Subtitle 3 of this article; or

17 (iii) Senior housing developments.

18 SECTION 2. AND BE IT FURTHER ENACTED, that Section 11-2-202(m) be and it is
19 hereby added to Article 11 - Taxation, Title 2 - Ad Valorem Taxes, of the Baltimore County
20 Code 2003 to read as follows:

21 “(M) A TAX CREDIT GRANTED UNDER THIS SECTION RUNS WITH THE
22 PROPERTY AND A CHANGE IN OWNERSHIP DOES NOT RESULT IN A LAPSE OF THE
23 TAX CREDIT.

1 SECTION ~~2~~ 3. AND BE IT FURTHER ENACTED, that this Act shall take effect forty-
2 five days after its enactment.

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