

COUNTY COUNCIL OF BALTIMORE COUNTY, MARYLAND  
Legislative Session 1996, Legislative Day No. 16

Bill No. 107-97

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Mr. Joseph Bartenfelder, Chairman  
By Request of County Executive

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By the County Council, September 2, 1997

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A BILL  
ENTITLED

AN ACT concerning

Taxation - Property Tax Credits - Brownfields

FOR the purpose of establishing certain property tax credits for certain brownfields sites under certain circumstances; providing that the property tax credits will apply for a certain period of time; requiring the County to contribute to a certain fund; requiring the termination of property tax credits under certain circumstances; authorizing the Office of Budget and Finance to adopt regulations; making provisions of this Act severable; defining certain terms; providing for the termination of this Act; and generally relating to brownfields property tax credits.

By adding

Section 33-41  
Article II. Ad Valorem Taxes  
Title 33 - Taxation

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**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.

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

COUNTY, MARYLAND, that new Section 33-41 be added to Article 11. Title "Taxation" of the Baltimore County Code, 1988, as amended, to be read as follows:

SEC. 33-41. BROWNFIELDS PROPERTY TAX CREDITS.

(A) DEFINITIONS.

IN THIS SECTION THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED.

(B) "BROWNFIELDS INCENTIVE FUND" MEANS THE BROWNFIELDS REVITALIZATION INCENTIVE FUND ESTABLISHED UNDER ARTICLE 83A, §9-304 OF THE ANNOTATED CODE OF MARYLAND.

(C) "ENTERPRISE ZONE" MEANS AN AREA DESIGNATED UNDER ARTICLE 83A, §9-103 OF THE ANNOTATED CODE OF MARYLAND.

(D) "INCREASED PROPERTY TAX LIABILITY" MEANS THE REMAINING PROPERTY TAX LIABILITY, AFTER FIRST APPLYING ALL OTHER PROPERTY TAX CREDITS APPLICABLE TO THE SITE, ATTRIBUTABLE TO THE INCREASE IN THE ASSESSMENT OF A QUALIFIED BROWNFIELDS SITE, INCLUDING IMPROVEMENTS ADDED TO THE SITE WITHIN THE TAX CREDIT PERIOD PROVIDED FOR IN THIS SECTION, OVER THE ASSESSMENT OF THE QUALIFIED BROWNFIELDS SITE BEFORE ITS VOLUNTARY CLEANUP OR CORRECTIVE ACTION PLAN.

(E) "QUALIFIED BROWNFIELDS SITE" HAS THE MEANING STATED IN ARTICLE 83A, §3-901(D) OF THE ANNOTATED CODE OF MARYLAND.

(F) PARTICIPATION.

1 PURSUANT TO ARTICLE 83A, §9-229 OF THE ANNOTATED CODE OF  
2 MARYLAND, BALTIMORE COUNTY ELECTS TO PARTICIPATE IN THE  
3 BROWNFIELDS INCENTIVE PROGRAM AND PROVIDE THE TAX CREDITS  
4 AUTHORIZED BY THIS SECTION.

5 (G) PROPERTY TAX CREDIT ESTABLISHED.

6 THERE IS A BROWNFIELDS PROPERTY TAX CREDIT OF 50% AGAINST THE  
7 INCREASED PROPERTY TAX LIABILITY OF A QUALIFIED BROWNFIELDS SITE.

8 (H) ADDITIONAL CREDITS.

9 (1) A QUALIFIED BROWNFIELDS SITE SHALL RECEIVE AN  
0 ADDITIONAL PROPERTY TAX CREDIT OF 20% AGAINST THE INCREASED  
1 PROPERTY TAX LIABILITY IF:

2 (I) THE SITE IS LOCATED IN:

- 3 1. AN ENTERPRISE ZONE; OR
- 4 2. A DESIGNATED COMMERCIAL REVITALIZATION  
5 AREA ESTABLISHED UNDER TITLE 9 OF THE CODE; OR

6 (II) THE COST OF THE VOLUNTARY CLEANUP OR CORRECTIVE  
7 ACTION PLAN EXCEEDS \$1,000,000.

8 (2) THE COST OF THE VOLUNTARY CLEANUP OR CORRECTIVE  
9 ACTION PLAN SHALL BE DETERMINED BY THE DEMONSTRATED COSTS  
0 INCURRED FOR THE VOLUNTARY CLEANUP OR CORRECTIVE ACTION PLAN AT  
1 THE TIME OF THE APPLICATION FOR THE PROPERTY TAX CREDITS.

2 (I) APPLICATION.

THE CREDITS SHALL APPLY IN EACH OF THE TAXABLE YEARS IMMEDIATELY FOLLOWING THE FIRST REVALUATION OF THE QUALIFIED BROWNFIELDS SITE AFTER COMPLETION OF A VOLUNTARY CLEANUP OR CORRECTIVE ACTION PLAN FOR:

(1) 5 TAXABLE YEARS; OR

(2) IF THE SITE IS IN AN ENTERPRISE ZONE, 10 TAXABLE YEARS.

(J) CONTRIBUTION TO FUND.

FOR EACH YEAR OF THE CREDIT PERIOD, THE COUNTY SHALL CONTRIBUTE TO THE BROWNFIELDS REVITALIZATION INCENTIVE FUND AN AMOUNT EQUAL TO 30% OF A QUALIFIED BROWNFIELDS SITE'S INCREASED PROPERTY TAX LIABILITY.

(K) TERMINATION OF CREDIT.

THE BROWNFIELDS PROPERTY TAX CREDIT GRANTED TO A QUALIFIED BROWNFIELDS SITE UNDER THIS SECTION TERMINATES IF:

(1) THE RECIPIENT OF THE BROWNFIELDS PROPERTY TAX CREDIT WITHDRAWS FROM THE VOLUNTARY CLEANUP PROGRAM UNDER §7-512(A) OR (B) OF THE ENVIRONMENT ARTICLE OF THE ANNOTATED CODE OF MARYLAND;

OR

(2) THE DEPARTMENT OF THE ENVIRONMENT WITHDRAWS APPROVAL OF A RESPONSE ACTION PLAN OR A CERTIFICATE OF COMPLETION UNDER §7-512(E) AND (F) OF THE ENVIRONMENT ARTICLE OF THE ANNOTATED CODE OF MARYLAND.

(L) REGULATIONS.

THE OFFICE OF BUDGET AND FINANCE MAY ADOPT REGULATIONS, IN ACCORDANCE WITH TITLE 2, ARTICLE VIII OF THIS CODE, TO CARRY OUT THE PROVISIONS OF THIS SECTION.

SECTION 2. AND BE IT FURTHER ENACTED, that if §33-38(h) of this Act or the application of §33-38(h) of this Act to any person or circumstance is held invalid for any reason in a court of competent jurisdiction or by an opinion of the Attorney General, the invalidity does not affect other provisions or any other application of this Act which can be given effect without the invalid provision or application, and for this purpose the provisions of this Act are declared severable.

SECTION 3. AND BE IT FURTHER ENACTED, that if a court of competent jurisdiction or an opinion of the Attorney General require the contribution to the Brownfields Incentive Fund under §33-38(j) of this Act to be made from a funding source other than the increased property tax liability then this Act shall be abrogated and of no further force and effect except that the abrogation may not affect tax credits previously granted or applied for at the time of the abrogation.

SECTION 4. AND BE IT FURTHER ENACTED, that this Act having been passed by the affirmative vote of five members of the Baltimore County Council, shall take effect November 1, 1997.