

FINAL

COUNTY COUNCIL OF ANNE ARUNDEL COUNTY, MARYLAND

Legislative Session 2016, Legislative Day No. 6

Bill No. 22-16

Introduced by Mr. Fink, Chairman
(by request of the County Executive)

and

by Mr. Trumbauer and Mr. Grasso

By the County Council, March 21, 2016

Introduced and first read on March 21, 2016
Public Hearing set for and held on April 18, 2016
Bill Expires June 24, 2016

By Order: Elizabeth E. Jones, Administrative Officer

A BILL ENTITLED

1 AN ORDINANCE concerning: Finance, Taxation and Budget – Real Property Tax
2 Credits

3
4 FOR the purpose of revising the application requirements for certain real property tax
5 credits; removing a requirement to apply yearly for a certain tax deferral for elderly or
6 disabled homeowners; removing a requirement to apply yearly for certain tax credits
7 for property leased by Anne Arundel Community College, conservation land, high
8 performance dwellings, and stormwater management and erosion control practices;
9 providing for the duration of certain tax credits for property leased by Anne Arundel
10 Community College and for certain conservation land; requiring an application for
11 the continuation of a certain conservation land tax credit; clarifying the duration of
12 certain tax credits; and general relating to real property tax credits.

13
14 BY repealing and reenacting, with amendments: §§ 4-2-203(g); 4-2-303(b); 4-2-307(c),
15 (d), (e) and (g); 4-2-310(c) and (d); and 4-2-314(d) and (e) (as amended by Bill No.
16 118-15)
17 Anne Arundel County Code (2005, as amended)

18
19 BY adding: § 4-2-303(e)
20 Anne Arundel County Code (2005, as amended)

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

1 SECTION 1. *Be it enacted by the County Council of Anne Arundel County,*
2 *Maryland,* That Section(s) of the Anne Arundel County Code (2005, as amended) (and as
3 amended by Bill No. 118-15) read as follows:
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5 **ARTICLE 4. FINANCE, TAXATION AND BUDGET**
6

7 **TITLE 2. REAL PROPERTY TAXES**
8

9 **4-2-203. Deferral for elderly or disabled homeowners.**
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11 (g) **When election must be made.** The election to defer taxes must be made before
12 June 1 of a taxable year in order to receive deferral of the taxes [for] BEGINNING IN the
13 succeeding taxable year.
14

15 **4-2-303. Anne Arundel Community College at Arundel Mills.**
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17 (b) **Time for filing application.** An application for the tax credit created by this
18 section shall be filed on or before October 1 prior to the tax year for which the credit is
19 FIRST sought. If the application is filed after October 1, the credit shall be disallowed that
20 year but shall be treated as an application for the tax credit for the next succeeding year.
21

22 (E) **Duration of credit.** THE TAX CREDIT SHALL BE EFFECTIVE SO LONG AS THE
23 PROPERTY MEETS THE REQUIREMENTS OF THIS SECTION, AND SHALL TERMINATE WHEN
24 THE PROPERTY NO LONGER MEETS THE CONDITIONS OF THIS SECTION. ANNE ARUNDEL
25 COMMUNITY COLLEGE SHALL NOTIFY THE OFFICE OF FINANCE IMMEDIATELY UPON
26 TERMINATION OF ANY LEASE FOR PROPERTY RECEIVING A TAX CREDIT UNDER THIS
27 SECTION.
28

29 **4-2-307. Conservation land.**
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31 (c) **Time for filing application.** An application for the tax credit created by this
32 section shall be filed on or before June 1 immediately before the FIRST taxable year for
33 which the tax credit is sought. AN APPLICATION FOR CONTINUATION OF THE TAX CREDIT
34 SHALL BE FILED ON OR BEFORE JUNE 1 IMMEDIATELY BEFORE THE TAXABLE YEAR FOR
35 WHICH CONTINUATION OF THE TAX CREDIT IS SOUGHT. If the application is filed after
36 June 1, the credit shall be disallowed that year but shall be treated as an application for a
37 tax credit for the next succeeding taxable year.
38

39 (d) **Form of application.** An application for the tax credit OR FOR CONTINUATION OF
40 THE TAX CREDIT shall be submitted to the Controller on forms that the Office of Finance
41 requires; be accompanied by proof that the property meets the definition of "conservation
42 land" and other requirements set forth in this section; and be under oath, containing a
43 declaration preceding the signature of the applicant to the effect that it is made under the
44 penalties of perjury provided for by the Tax-Property Article, § 1-201, of the State Code.
45

46 (e) **Review by Planning and Zoning.** The Office of Planning and Zoning shall
47 review each INITIAL application for a tax credit and certify that the property qualifies for
48 the credit. THE OFFICE OF PLANNING AND ZONING MAY REVIEW ANY APPLICATION FOR
49 CONTINUATION OF THE TAX CREDIT TO VERIFY THAT THE PROPERTY QUALIFIES FOR A
50 CONTINUATION OF THE TAX CREDIT.

1 (g) **Duration and termination.** The tax credit shall be granted [annually for] FOR A
2 PERIOD OF FIVE TAXABLE YEARS AFTER AN APPLICATION FOR THE TAX CREDIT OR FOR
3 CONTINUATION OF THE TAX CREDIT IS APPROVED, so long as the property meets the
4 definition of “conservation land” and meets the other requirements of this section. If the
5 perpetual conservation easement on the real property is terminated, THE PROPERTY NO
6 LONGER MEETS THE DEFINITION OF “CONSERVATION LAND”, or if the land trust sells the
7 real property to a person other than a government agency, the property owner shall be
8 liable for all property taxes that the property owner should have been liable for if the
9 property tax credit had not been granted under this section and all interest on those taxes
10 computed as provided under § 4-1-103.

11
12 **4-2-310. High performance dwellings.**

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14 (c) **Eligibility and duration.** A qualified property is eligible for the credit for each
15 year for a period of five TAXABLE years BEGINNING IN THE YEAR IN WHICH THE
16 APPLICATION IS APPROVED, provided the credit is not combined with other optional
17 property tax credits as permitted under Title 9 of the Tax-Property Article of the State
18 Code or this title, AND THE PROPERTY MEETS THE REQUIREMENTS OF THIS SECTION.

19
20 (d) **Time for filing of application.** Application for the tax credit created by this
21 section shall be filed on or before June 1 immediately before the taxable year for which
22 the tax credit is FIRST sought. If the application is filed after June 1, the credit shall be
23 disallowed that year but shall be treated as an application for a tax credit for the next
24 succeeding taxable year.

25
26 **4-2-314. Stormwater management and erosion control.**

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28 (d) **Eligibility and duration.** A qualified property is eligible to receive a stormwater
29 management credit for each year for a period of five TAXABLE years against the
30 taxpayer’s real property tax if:

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32 (1) the credit is not combined with other tax credits;

33
34 (2) the Office of Planning and Zoning certifies that the property is a qualified
35 property;

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37 (3) the taxpayer [must apply] APPLIES for the tax credit within 45 days after
38 improvements are completed[, and must apply each year to be eligible for the credit]; and

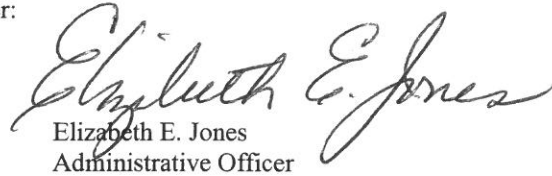
39
40 (4) the qualified improvements are not completed pursuant to a requirement in
41 any State or local law.

42
43 (e) **Effective date.** The credit shall be effective [for] BEGINNING IN the taxable year
44 following [the issuance of the notice of assessment by the State Department of
45 Assessments and Taxation for the qualified improvements] APPROVAL OF THE TAX
46 CREDIT AND FOR THE FOUR SUCCEEDING TAXABLE YEARS, SO LONG AS THE PROPERTY
47 MEETS THE REQUIREMENTS OF THIS SECTION.

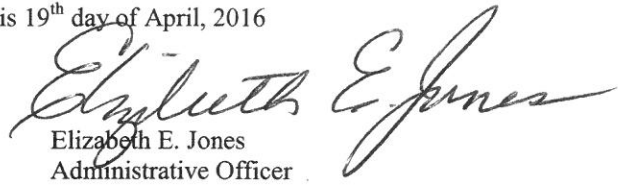
1 SECTION 2. *And be it further enacted*, That this Ordinance shall take effect 45 days
2 from the date it becomes law.

READ AND PASSED this 18th day of April, 2016

By Order:


Elizabeth E. Jones
Administrative Officer

PRESENTED to the County Executive for his approval this 19th day of April, 2016


Elizabeth E. Jones
Administrative Officer

APPROVED AND ENACTED this 21 day of April, 2016


Steven R. Schuh
County Executive

EFFECTIVE DATE: June 5, 2016

I HEREBY CERTIFY THAT THIS IS A TRUE AND CORRECT COPY OF BILL NO.
22-16 THE ORIGINAL OF WHICH IS RETAINED IN THE FILES
OF THE COUNTY COUNCIL.


Elizabeth E. Jones
Administrative Officer