

COUNTY COUNCIL OF BALTIMORE COUNTY, MARYLAND
Legislative Session 2020, Legislative Day No. 21

Bill No. 93-20

Mr. Wade Kach, Councilman

By the County Council, September 8, 2020

A BILL
ENTITLED

AN ACT concerning

Taxation – Ad Valorem Taxes

FOR the purpose of providing certain property tax credits for a senior housing development that is part of a mixed-use development located within 500 feet of a Maryland Transit Administration (“MTA”) Light Rail Station; and generally relating to property tax credits.

BY repealing and re-enacting, with amendments

Section 11-2-202(g)
Article 11 – Taxation
Title 2 – Ad Valorem Taxes
Baltimore County Code, 2015

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 SECTION 1. BE IT ENACTED BY THE COUNTY COUNCIL OF BALTIMORE
2 COUNTY, MARYLAND, that the Laws of Baltimore County read as follows:

3
4 ARTICLE 11 – TAXATION

5 Title 2 – Ad Valorem Taxes

6 Subtitle 2 – Property Tax Credits for Improvements

7
8 §11-2-202. Revitalization Property Tax Credit.

9 (g) (1) This subsection applies only to a mobile home park or senior housing
10 development.

11 (2) The property tax granted under this section shall equal:

12 (i) 100% of the increase in county real property taxes attributable to the
13 substantial completion and assessment of the qualified improvements:

14 1. In a mobile home park; or

15 2. A senior housing development that is located in a designated
16 commercial revitalization district; or

17 (ii) 50% of the increase in county real property taxes attributable to the
18 substantial completion and assessment of the qualified improvements for a senior housing
19 development that is not located in a designated commercial revitalization district.

20 (3) NOTWITHSTANDING THE REQUIREMENT WITHIN THE SENIOR
21 HOUSING DEVELOPMENT DEFINITION THAT SUCH A HOUSING DEVELOPMENT BE
22 LOCATED WITHIN AN APPROVED PLANNED UNIT DEVELOPMENT, THE 50%
23 CREDIT APPLICABLE UNDER PARAGRAPH (2)(II) OF THIS SUBSECTION SHALL

1 ALSO APPLY TO A SENIOR HOUSING DEVELOPMENT THAT IS NOT LOCATED
2 WITHIN AN APPROVED PLANNED UNIT DEVELOPMENT, IF:

3 (I) SUCH DEVELOPMENT IS PART OF A MIXED USE
4 DEVELOPMENT; AND

5 (II) ANY PORTION OF THE MIXED USE DEVELOPMENT IS
6 LOCATED WITHIN 500 FEET OF AN MTA LIGHT RAIL STATION.

7

8 SECTION 2. AND BE IT FURTHER ENACTED, that this Act, having been passed by
9 the affirmative vote of five members of the County Council, shall take effect on October 19,
10 2020.