

COUNTY COUNCIL OF BALTIMORE COUNTY, MARYLAND  
Legislative Session 2023, Legislative Day No. 4

Bill No. 13-23

---

Mr. Julian E. Jones, Jr., Chair

---

By the County Council, February 21, 2023

---

A BILL  
ENTITLED

AN ACT concerning

Revitalization Property Tax Credit

FOR the purpose of making available a certain revitalization tax credit for properties within a State designated transit oriented development located in a certain area; establishing the conditions and duration for the tax credit; and generally relating to the revitalization tax credit.

BY repealing and re-enacting, with amendments

Section 11-2-202  
Article 11 – Taxation  
Title 2 – Ad Valorem Taxes  
Subtitle 2 – Property Tax Credits for Improvements  
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 (a) (1) In this section the following words have the meanings indicated.

10 (2) “Base value” means the full cash value of the property used to determine the  
11 assessment on which the county property tax on real property was imposed before the substantial  
12 completion and first assessment of the improvements.

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

14 (i) Located in any of the county's designated commercial revitalization  
15 districts as specified in the master plan or by resolution of the County Council;

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

17 (iii) Senior housing developments; OR

18 (IV) LOCATED WITHIN A STATE DESIGNATED TRANSIT  
19 ORIENTED DEVELOPMENT, IS IN THE C.T. DISTRICT OF OWINGS MILLS, AND IS  
20 SOUTH OF INTERSTATE 795.

21 (4) “Eligible assessment” means the difference between the base value and the  
22 actual full cash value as determined by the State Department of Assessments and Taxation for  
23 the applicable taxable period in which the tax credit under this section is granted.

1 (5) "Improvements" means physical improvements, paid for in whole or in part  
2 by the applicant:

3 (i) To a mobile home park by a mobile home park operator; or

4 (ii) To a building or structure that requires the issuance of a permit under  
5 Article 35, Title 2 of the Code.

6 (6) "Senior housing development" means a housing development restricted to  
7 seniors, age 60 or older, and located within an approved planned unit development as provided in  
8 the Baltimore County Zoning Regulations.

9 (7) (i) "Qualified improvements" means improvements:

10 1. To commercially zoned properties; and

11 2. Which have a full cash value of \$50,000 or more as reflected in  
12 the records of the State Department of Assessments and Taxation in the year of their substantial  
13 completion and assessment.

14 3. FOR PROPERTIES QUALIFYING UNDER SUBSECTION  
15 (A)(3)(IV) OF THIS SECTION, QUALIFIED IMPROVEMENTS ARE LIMITED TO THOSE  
16 IMPROVEMENTS FOR A BUILDING OR STRUCTURE THAT IS AT LEAST 100 FEET IN  
17 HEIGHT.

18 (ii) "Qualified improvements" does not include improvements on  
19 properties:

20 1. Used for the primary purpose of a railroad or public utility  
21 company; or

22 2. Covered by the Maryland Condominium Act.

1 (b) The Director shall grant a revitalization property tax credit to a taxpayer who meets  
2 the requirements of this section.

3 (c) (1) Within 120 days after the issuance of a notice of assessment by the State  
4 Department of Assessments and Taxation for qualified improvements, the taxpayer shall submit  
5 an application to the Director for a tax credit, under oath, on a form provided by the Director.

6 (2) The taxpayer may submit an application for a tax credit more than 120 days  
7 after the issuance of a notice of assessment but the tax credit shall terminate on the date the tax  
8 credit would have terminated if the taxpayer had submitted the application in compliance with  
9 paragraph (1) of this subsection.

10 (d) On the application, the taxpayer shall demonstrate that the taxpayer has made  
11 qualified improvements.

12 (e) (1) Based on the recommendation of the Director of Economic and Workforce  
13 Development, the Director of Budget and Finance shall:

14 (i) Within 30 days after receiving the application, grant or deny the  
15 application for a tax credit under this section;

16 (ii) Notify the applicant of the decision at the address in the application;  
17 and(iii)In the case of a denial, state the reasons for the denial.

18 (2) If the Director does not grant or deny the tax credit within 30 days after  
19 receiving the application, the application is deemed to be approved.

20 (f) A taxpayer whose application for a tax credit is denied may appeal the Director's  
21 decision as provided for in § 11-2-204 of this subtitle.

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

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

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

4 1. In a mobile home park; or

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

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

10 (3) Notwithstanding the requirement within the senior housing development  
11 definition that such a housing development be located within an approved planned unit  
12 development, the 50% credit applicable under paragraph (2)(ii) of this subsection shall also apply  
13 to a senior housing development that is not located within an approved planned unit  
14 development, if:

15 (i) Such development is part of a mixed use development; and

16 (ii) Any portion of the mixed use development is located within 500 feet  
17 of an MTA light rail station.

18 (h) Same – Other [revitalization] COMMERCIALY ZONED property.

19 (1) This subsection does not apply to a mobile home park or senior housing  
20 development.

21 (2) The tax credit granted under this section shall equal 100% of the amount of  
22 property tax imposed on the eligible assessment of a property granted a tax credit under this  
23 section.

1 (i) Except as provided in subsection (h)(2) of this section, the property tax credit granted  
2 under this section may not exceed the amount of the taxes assessed for the qualified  
3 improvements.

4 (j) (1) Except as provided in paragraph (2), the property tax credit granted under this  
5 section may not be combined with any other tax credit or payment in lieu of taxes applicable to  
6 the qualified improvements.

7 (2) The property tax credit granted under this section may be combined with the  
8 property tax credit granted under § 11-2-203.1. The tax credit under § 11-2-203.1 shall be  
9 applied when the tax credit under this section has expired.

10 (k) (1) The tax credit provided under subsection (g) of this section shall begin with  
11 the tax year beginning on July 1 following:

12 (i) The substantial completion and assessment of the improvements; or

13 (ii) The approval of a tax credit applied for as authorized under subsection  
14 (c)(2) of this section.

15 (2) The tax credit provided under subsection (h) of this section shall begin, as  
16 applicable:

17 (i) On July 1 following:

18 1. The substantial completion and assessment of the  
19 improvements; or

20 2. The approval of a tax credit applied for as authorized under  
21 subsection (c)(2) of this section; or

22 (ii) As applicable, with the first assessment under § 11-2-306, § 11-2-307,  
23 or § 11-2-308 of this title following:

1                                   1. The substantial completion and assessment of the  
2 improvements; or

3                                   2. The approval of a tax credit applied for as authorized under  
4 subsection (c)(2) of this section.

5                   (1) Except as provided under subsection (c)(2) of this section, the tax credit granted under  
6 this section shall continue for a total of:

7                                   (1) 5 tax years; [or]

8                                   (2) 10 tax years if the qualified improvements exceed \$10,000,000; OR

9                                   (3) 20 TAX YEARS FOR PROPERTIES QUALIFYING UNDER  
10 SUBSECTION (A)(3)(IV) OF THIS SECTION.

11

12                   SECTION 2. AND BE IT FURTHER ENACTED, that this Act, having been passed by  
13 the affirmative vote of five members of the County Council, shall take effect 14 days from the  
14 date of enactment.