

COUNTY COMMISSIONERS OF CHARLES COUNTY, MARYLAND

2011 Legislative Session

Legislative Day # 1

BILL NO. 2010-20

Introduced by: Charles County Commissioners

PROPERTY TAX CREDIT - HABITAT FOR HUMANITY

Date introduced: 11 / 09 / 2010

Public Hearing: 11 / 30 / 2010 @ 3:00 p.m.

Commissioners Action: 01 / 11 / 2011 Enact

Commissioner Votes: CQK: Y RC: Y, KR: Y, DD: Y, BR: Y

Pass/Fail: Pass

Effective Date: 02 / 25 / 2011

Remarks: _____

COUNTY COMMISSIONERS OF CHARLES COUNTY, MARYLAND

2011 Legislative Session

Bill No. 2010-20

Chapter No. 281

Introduced by Charles County Commissioners

Date of Introduction November 9, 2010

BILL

AN ACT concerning

PROPERTY TAX CREDIT - HABITAT FOR HUMANITY

FOR the purpose of

Creating a property tax credit against the County's share of property taxes levied against certain properties owned by the Habitat for Humanity, in accordance with Maryland Annotated Code, Tax-Property Article, § 9-252.

BY adding to:

Chapter 281 – Taxation

Section 281-25 – Property Tax Credit for Properties Owned by Habitat for Humanity

Code of Charles County, Maryland

(1994 Edition)

SECTION 1. BE IT ENACTED BY THE COUNTY COMMISSIONERS OF CHARLES COUNTY, MARYLAND, that the Laws of Charles County, Maryland read as follows:

§ 281-25. PROPERTY TAX CREDIT FOR HABITAT FOR HUMANITY PROPERTIES.

A. AUTHORIZATION. PURSUANT TO THE AUTHORITY GRANTED BY THE

ANNOTATED CODE OF MARYLAND, TAX-PROPERTY ARTICLE, § 9-252, THE COUNTY COMMISSIONERS OF CHARLES COUNTY ARE ESTABLISHING A PROPERTY TAX CREDIT FOR HABITAT FOR HUMANITY OWNED PROPERTIES THAT MEET THE CRITERIA SET FORTH BELOW.

B. PROPERTIES ELIGIBLE FOR THE TAX CREDIT.

1. PROPERTY MUST BE OWNED BY THE HABITAT FOR HUMANITY WITH THE INTENTION OF RELINQUISHING OWNERSHIP IN THE IMMEDIATE FUTURE;
2. PROPERTY MUST BE USED EXCLUSIVELY FOR THE PURPOSE OF REHABILITATION AND TRANSFER TO A PRIVATE OWNER; AND
3. PROPERTY MUST NOT BE OCCUPIED BY ADMINISTRATIVE OFFICES OR USED FOR WAREHOUSING ITEMS OWNED BY HABITAT FOR HUMANITY.

C. AMOUNT OF CREDIT. THE CREDIT SHALL BE EQUAL TO ONE HUNDRED PERCENT (100%) OF THE TOTAL AMOUNT OF THE COUNTY'S PORTION OF THE REAL PROPERTY TAXES ASSESSED AGAINST THE PROPERTY.

D. ANNUAL REPORT. HABITAT FOR HUMANITY SHALL SUBMIT TO THE COUNTY COMMISSIONERS A CERTIFIED ANNUAL REPORT THAT CONTAINS A LIST OF:

1. ALL OF HABITAT FOR HUMANITY'S REAL PROPERTY HOLDINGS IN CHARLES COUNTY, IDENTIFYING THOSE THAT ARE ADMINISTRATIVE OR USED FOR WAREHOUSES AND THOSE THAT WILL BE REHABILITATED AND TRANSFERRED TO PRIVATE OWNERS; AND
2. ALL TRANSACTIONS INVOLVING HABITAT FOR HUMANITY'S REAL PROPERTY HOLDINGS IN CHARLES COUNTY.

E. ANNUAL REVIEW BY COUNTY. THE DEPARTMENT OF FISCAL AND ADMINISTRATIVE SERVICES SHALL PERFORM AN ANNUAL REVIEW OF THE FISCAL IMPACT OF THE CREDIT ON THE ANNUAL BUDGET, AND SHALL REPORT ANY RECOMMENDATIONS REGARDING THE SUSTAINABILITY OF THE PROGRAM TO THE COUNTY COMMISSIONERS, INCLUDING THE POSSIBILITY OF AMENDING

THE PERCENTAGE AMOUNT OF THE CREDIT.

F. NO RETROACTIVITY. THIS PROGRAM GOES INTO EFFECT IN FISCAL YEAR 2012, AND THE CREDIT SHALL BE APPLIED TO QUALIFIED PROPERTIES FROM FY 2012 AND ONWARD. THIS PROGRAM SHALL NOT BE APPLIED RETROACTIVELY.

SECTION 2. BE IT FURTHER ENACTED, that this Act shall take effect [FORTY-FIVE (45)] calendar days after it becomes law.

COUNTY COMMISSIONERS OF
CHARLES COUNTY, MARYLAND

Candice Quinn Kelly, President

Reuben B. Collins, II, Esq., Vice President

Ken Robinson

Debra M. Davis, Esq.

Bobby Rucci

ATTEST:

Denise Ferguson, Clerk