

COUNTY COUNCIL OF ANNE ARUNDEL COUNTY, MARYLAND

Legislative Session 2007, Legislative Day No. 9

Bill No. 40-07

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

By the County Council, May 2, 2007

Introduced and first read on May 2, 2007

Public Hearing set for May 21, 2007

Bill Expires August 5, 2007

By Order: Judy C. Holmes, Administrative Officer

A BILL ENTITLED

1 AN ORDINANCE concerning: Tax Credit - Brownfields

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3 FOR the purpose of establishing a credit toward real property taxes for certain properties that
4 qualify as brownfields sites, as defined in Article 83A, § 5-1401(j), of the Annotated
5 Code of Maryland.

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7 BY renumbering §§ 4-2-304 through 4-2-310 to be §§ 4-2-305 through 4-2-311, respectively
8 Anne Arundel County Code (2005, as amended)

9

10 BY adding: § 4-2-304

11

Anne Arundel County Code (2005, as amended)

12

13 SECTION 1. *Be it enacted by the County Council of Anne Arundel County, Maryland,*
14 That §§ 4-2-304 through 4-2-310 of the Anne Arundel County Code (2005, as amended) are
15 hereby renumbered to be §§ 4-2-305 through 4-2-311, respectively.

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17 SECTION 2. *And be it further enacted,* That Section(s) of the Anne Arundel County
18 Code (2005, as amended) read as follows:

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20 ARTICLE 4 FINANCE, TAXATION, AND BUDGET

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22 TITLE 2. REAL PROPERTY TAXES

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

23 4-2-304. **Brownfields sites.**

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2 (A) **Definitions.** IN THIS SECTION, THE FOLLOWING WORDS HAVE THE MEANINGS
3 INDICATED:

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5 (1) "BROWNFIELDS SITE" HAS THE MEANING STATED IN ARTICLE 83A, §5-1401(J), OF
6 THE STATE CODE.

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8 (2) "CORRECTIVE ACTION PLAN" IS A PLAN SUBMITTED TO AND APPROVED BY THE
9 STATE PURSUANT TO THE ENVIRONMENT ARTICLE, TITLE 4, OF THE STATE CODE.

10
11 (3) "QUALIFIED BROWNFIELDS SITE" HAS THE MEANING STATED IN ARTICLE 83A, §5-
12 1401(T), OF THE STATE CODE.

13
14 (4) "VOLUNTARY CLEANUP PROGRAM" IS THE PROGRAM CREATED BY THE
15 ENVIRONMENT ARTICLE, TITLE 7, SUBTITLE 5, OF THE STATE CODE.

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17 (B) **Creation.** THERE IS A BROWNFIELDS TAX CREDIT FROM COUNTY REAL PROPERTY
18 TAXES LEVIED ON QUALIFIED BROWNFIELDS SITES AS AUTHORIZED BY SECTION 9-229 OF
19 THE TAX-PROPERTY ARTICLE OF THE STATE CODE.

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21 (C) **Effective date.** THE BROWNFIELDS TAX CREDIT SHALL BE EFFECTIVE FOR EACH OF
22 THE FIVE TAXABLE YEARS FOLLOWING THE ISSUANCE OF THE NOTICE OF REVALUATION BY
23 THE STATE DEPARTMENT OF ASSESSMENTS AND TAXATION FOR THE QUALIFIED
24 BROWNFIELDS SITE, AFTER COMPLETION OF A VOLUNTARY CLEANUP PROGRAM OR A
25 CORRECTIVE ACTION PLAN FOR A QUALIFIED BROWNFIELDS SITE.

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27 (D) **Form of Application.** AN APPLICATION FOR A BROWNFIELDS TAX CREDIT SHALL BE
28 MADE TO THE CONTROLLER ON A FORM PROVIDED BY THE CONTROLLER; DEMONSTRATE
29 THAT THE BROWNFIELDS SITE MEETS THE REQUIREMENTS OF THIS SECTION; AND INCLUDE
30 ANY ADDITIONAL INFORMATION THE CONTROLLER BELIEVES TO BE NECESSARY TO
31 DETERMINE IF THE TAXPAYER IS ELIGIBLE TO RECEIVE THE BROWNFIELDS TAX CREDIT.

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33 (E) **Calculation.** THE BROWNFIELDS TAX CREDIT SHALL BE AN AMOUNT EQUAL TO 50
34 PERCENT OF THE PROPERTY TAX ATTRIBUTABLE TO THE INCREASE IN THE ASSESSMENT OF
35 THE QUALIFIED BROWNFIELDS SITE, INCLUDING IMPROVEMENTS ADDED TO THE SITE
36 DURING THE CREDIT PERIOD, OVER THE ASSESSMENT OF THE QUALIFIED BROWNFIELDS SITE
37 BEFORE A VOLUNTARY CLEANUP PROGRAM OR A CORRECTIVE ACTION PLAN.

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39 (F) **County Contribution.** PURSUANT TO TAX-PROPERTY ARTICLE, § 9-229(C)(2), OF THE
40 STATE CODE, FOR EACH YEAR OF THE CREDIT PERIOD, THE COUNTY SHALL CONTRIBUTE TO
41 THE MARYLAND ECONOMIC DEVELOPMENT ASSISTANCE FUND ESTABLISHED UNDER
42 ARTICLE 83A, §5-1404, OF THE STATE CODE, AN AMOUNT EQUAL TO 30 PERCENT OF THE
43 PROPERTY TAX ATTRIBUTABLE TO THE INCREASE IN THE ASSESSMENT OF THE QUALIFIED
44 BROWNFIELDS SITE DURING THE CREDIT PERIOD, OVER THE ASSESSMENT OF THE QUALIFIED
45 BROWNFIELDS SITE BEFORE A VOLUNTARY CLEANUP PROGRAM OR A CORRECTIVE ACTION
46 PLAN.

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48 SECTION 3. *And be it further enacted,* That this Ordinance shall take effect 45 days
49 from the date it becomes law.