

**COUNTY COUNCIL OF PRINCE GEORGE'S COUNTY, MARYLAND**  
**2012 Legislative Session**

Bill No. CB-74-2012

Chapter No. 77

Proposed and Presented by Council Member Olson

Introduced by Council Members Olson, Campos, Davis, Franklin,  
Harrison, Lehman, Patterson and Turner

Date of Introduction October 16, 2012

**BILL**

1 AN ACT concerning

2 Revitalization Tax Credit District

3 For the purpose of designating census tracts that comprise the Revitalization Tax Credit District,  
 4 to reflect changes in median household income as determined by the 2010 Census; providing  
 5 information regarding the revitalization tax credit; providing for reporting and review of the  
 6 census tract data; and generally relating to the revitalization tax credit.

7 BY repealing and reenacting with amendments:

8 SUBTITLE 10. FINANCE AND TAXATION.

9 Section 10-235.02, 10-235.03,

10 The Prince George's County Code

11 (2011 Edition).

12 SECTION 1. BE IT ENACTED by the County Council of Prince George's County,  
 13 Maryland, that Section 10-235.02 and Section 10-235.03 of the Prince George's County Code be  
 14 and the same are hereby repealed and reenacted with the following amendments:

15 **SUBTITLE 10. FINANCE AND TAXATION.**

16 **DIVISION 8. TAX ASSESSMENT, LEVY AND COLLECTION.**

17 **SUBDIVISION 5B. REVITALIZATION TAX CREDITS.**

18 **Sec. 10-235.02. Tax credits for redevelopment and revitalization; district established.**

19 (a) Upon the recommendation of the County Executive, or on its own initiative, the  
 20 County Council may establish, by ordinance, one or more Revitalization Tax Credit Districts.

1 (b) In establishing a Revitalization Tax Credit District, consideration shall be given to  
 2 factors related to community redevelopment and business revitalization, such as, but not limited  
 3 to: median household income, the residential density of the area, land use in the area, economic  
 4 factors, and unemployment rates.

5 (c) All property located within a Revitalization Tax Credit District shall be eligible for the  
 6 redevelopment/revitalization tax credit as set forth in this Section.

7 (d) There shall be allowed a tax credit on eligible County real property taxes based upon  
 8 the value of the following eligible improvements requiring a County building permit:

9 (1) The construction, reconstruction, or extension of nonresidential structures;

10 (2) The reconstruction or extension of existing residential structures;

11 (3) The construction or reconstruction of new single-family residential structures that  
 12 are built on lots on which a residential structure has been razed or demolished within the prior  
 13 five (5) years, or on vacant lots between adjacent lots with single-family residential structures;  
 14 and

15 (4) New construction in developments of less than ten (10) one-family dwellings, as  
 16 set forth in the plan of subdivision.

17 (e) New construction in developments of ten (10) or more one-family dwellings, as set  
 18 forth in the plan of subdivision, or new multifamily units may be eligible for the tax credit upon  
 19 resolution of the County Council. Consideration shall be given to the factors related to  
 20 community redevelopment and business revitalization set forth in Subsection (b), above.

21 (f) Eligible improvements may be limited in the ordinance establishing each district.

22 (g) Unless provided otherwise in the ordinance establishing a district:

23 (1) For nonresidential improvements, for the first tax year immediately following the  
 24 year in which the improvements are completed and assessed, the tax credit shall be in an amount  
 25 equal to 100% of the amount of the County property tax imposed on the increased assessment  
 26 attributable to the improvements as determined by the Supervisor of Assessments. The tax credit  
 27 shall be reduced to 80% in the subsequent tax year, 60% in the third year, 40% in the fourth year,  
 28 and 20% in the fifth year. A property tax credit granted hereunder for nonresidential  
 29 improvements may not be granted for more than five (5) consecutive years. The total value of  
 30 the tax credit over five (5) years may not exceed an amount equal to 100% of the costs of eligible  
 31 improvements.

1 (2) For residential improvements, for the first tax year immediately following the  
 2 year in which the improvements are completed and assessed, the tax credit shall be in an amount  
 3 equal to 100% of the amount of the County property tax imposed on the increased assessment  
 4 attributable to the improvements as determined by the Supervisor of Assessments. The tax credit  
 5 shall be reduced to 66% in the subsequent tax year, and 33% in the third year. A property tax  
 6 credit granted hereunder for residential improvements may not be granted for more than three (3)  
 7 consecutive years. The total value of the tax credit over three (3) years may not exceed an  
 8 amount equal to 100% of the costs of eligible improvements. For residential improvements, the  
 9 maximum amount of eligible improvements shall be \$200,000 per dwelling unit.

10 (h) Application for the tax credit established herein shall be made under oath on an  
 11 application provided by the Director of Finance. The application shall provide a legal  
 12 description of the property, proof of a properly issued use and occupancy permit applicable to the  
 13 eligible improvements, and such other information or documentation as the Director may require  
 14 to determine whether the applicant can qualify for the tax credit. Information pertaining to the  
 15 revitalization tax credit shall be provided on the County website in a user friendly format for  
 16 applicants to access the revitalization tax credit information and understand how it can be used.

17 **Sec. 10-235.03. Revitalization Tax Credit District; established.**

18 (a) Pursuant to the provisions of Section 10-235.02 of this Code, there is hereby  
 19 established a Revitalization Tax Credit District which shall be comprised of the following census  
 20 tracts where the median household income does not exceed one hundred percent (100%) of the  
 21 median household income for the County, (\$71,260), based upon the [ 2000] 2010 census:

- 22 [800102, 800103, 800107, 800207, 800209, 800210, 800211,]  
 23 [801104, 801405, 801600, 801701, 801702, 801704, 801706, 801707, 801708, 801801, 801802,  
 24 801805, 801807, 801808, 801902, 801904, 801906,  
 25  
 26 802001, 802002, 802104, 802105, 802201, 802203, 802403, 802404, 802405, 802406, 802501,  
 27 802502, 802600, 802700, 802803, 802804, 802805, 802901,  
 28  
 29 803001, 803002, 803100, 803200, 803300, 803401, 803402, 803508, 803509, 803518, 803519,  
 30 803602, 803612, 803613, 803803,  
 31

1 804001, 804002, 804101, 804102, 804300, 804400, 804600, 804700, 804800, 804900,

2  
3 805000, 805101, 805201, 805202, 805500, 805601, 805602, 805700, 805901, 805905,

4  
5 806000, 806100, 806200, 806300, 806501, 806601, 806602, 806703, 806708, 806711, 806712,

6  
7 807000, 807200, 807301, 807406, and 807408. ]

8  
9 800102, 800103, 800105, 800108, 800109, 800209, 800211, 800214, 800215, 800412, 800413,

10 801104, 801214, 801405, 801406, 801408, 801409, 801702, 801704, 801706, 801707, 801708,

11 801801, 801802, 801804, 801805, 801807, 801808, 801904, 801906, 801907, 801908, 802001,

12 802002, 802104, 802106, 802107, 802201, 802203, 802301, 802404, 802405, 802406, 802407,

13 802408, 802501, 802502, 802803, 802804, 802805, 802901, 803001, 803002, 803401, 803402,

14 803508, 803509, 803513, 803519, 803524, 803525, 803602, 803606, 803612, 803613, 803801,

15 803803, 804001, 804002, 804101, 804102, 804801, 804802, 805101, 805201, 805202, 805601,

16 805602, 805904, 805906, 805907, 805908, 805909, 806501, 806601, 806602, 806708, 806711,

17 806712, 806713, 806714, 807102, 807301, 807305, 800210, 800900, 801600, 802600, 802700,

18 803100, 803200, 803300, 803610, 803700, 803900, 804300, 804400, 804600, 804700, 804900,

19 805000, 805500, 805700, 806000, 806200, 806300, 806900, 807000, 807200, 807410.

20 (b) Every year following the American Community Survey Report, the Maryland National  
21 Capital Park and Planning Commission shall review the census tract data and submit to the  
22 County Executive and the County Council a list of changes in census tract.

23 SECTION 2. BE IT FURTHER ENACTED that this Act shall take effect forty-five (45)  
24 calendar days after it becomes law.

Adopted this 13th day of November , 2012.

COUNTY COUNCIL OF PRINCE  
GEORGE'S COUNTY, MARYLAND

BY: \_\_\_\_\_  
Andrea C. Harrison  
Chair

ATTEST:

\_\_\_\_\_  
Redis C. Floyd  
Clerk of the Council

APPROVED:

DATE: \_\_\_\_\_

BY: \_\_\_\_\_  
Rushern L. Baker, III  
County Executive