

COUNTY COUNCIL OF PRINCE GEORGE'S COUNTY, MARYLAND
2008 Legislative Session

Bill No. CB-61-2008

Chapter No. 64

Proposed and Presented by The Chairman (by request – County Executive)

Introduced by Council Members Dean and Dernoga

Co-Sponsors

Date of Introduction October 21, 2008

BILL

1 AN ACT concerning

2 Brownfields Property Tax Credit

3 For the purpose of enabling the County to participate in the State of Maryland's Brownfields
4 Revitalization Incentive Program; providing a property tax credit for the redevelopment of
5 certain brownfields properties; and generally providing for a brownfields property tax credit as
6 authorized by State law.

7 BY adding:

8 SUBTITLE 10. FINANCE AND TAXATION.

9 Sections 10-235.06 – 10-235.10,
10 The Prince George's County Code
11 (2003 Edition, 2006 Supplement).

12 SECTION 1. BE IT ENACTED by the County Council of Prince George's County,
13 Maryland, that Sections 10-235.06 through 10-235.10 of the Prince George's County Code be
14 and the same are hereby added:

15 SUBTITLE 10. FINANCE AND TAXATION.

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

17 **SUBDIVISION 5E. BROWNFIELDS PROPERTY TAX CREDITS.**

18 **Sec. 10-235.06. Definitions.**

19 (a) In this Subdivision, the following words have the meanings indicated.

20 (1) **Corrective action plan** means a corrective action plan for a qualified brownfields
21 site under Title 4 of the Environment Article, Annotated Code of Maryland.

1 (2) **Director** means the Director of the Office of Finance or the Director’s designee.

2 (3) **Increased property tax liability** means the increase in the property tax levied on
 3 a qualified brownfields site resulting from an increased assessment due to voluntary cleanup of
 4 the qualified brownfields site or due to a corrective action plan for the qualified brownfields site.
 5 Increased property tax liability includes increases in property taxes levied due to an increased
 6 assessment for additional improvements to a qualified brownfields site. Increased property tax
 7 liability is calculated after deducting any other property tax credit applicable to the qualified
 8 brownfields site.

9 (4) **Property tax** means the total County real property tax levied on the qualified
 10 brownfields site annually under the Tax-Property Article. Property tax does not include parking
 11 district and urban district taxes.

12 (5) **Qualified brownfields site** has the meaning given in Section 5-301, Economic
 13 Development Article, Annotated Code of Maryland.

14 (6) **Tax-Property Article** means the Tax-Property Article of the Annotated Code of
 15 Maryland.

16 (7) **Taxable year** means the 12-months beginning July 1 and ending June 30.

17 (8) **Voluntary cleanup** means a voluntary cleanup of a qualified brownfields site
 18 under Title 7, Subtitle 5 of the Economic Development Article, Annotated Code of Maryland.

19 **Sec. 10-235.07. Participation.**

20 Pursuant to the authorization contained in Section 9-229, Tax-Property Article, Annotated
 21 Code of Maryland, Prince George’s County elects to participate in the Brownfields
 22 Revitalization Incentive Program established under Title 5, Subtitle 3, Economic Development
 23 Article, Annotated Code of Maryland, and to provide a brownfields property tax credit for the
 24 taxable year beginning July 1, 2009.

25 **Sec. 10-235.08. Property Tax Credits.**

26 (a) There is a Prince George’s County brownfields property tax credit against the tax on
 27 real property of a qualified brownfields site as defined in Subsection 5-301, Economic
 28 Development Article, Annotated Code of Maryland, in an amount equal to 50% of the property
 29 tax attributable to the increase in the assessment of the qualified brownfields site, including
 30 improvements added to the site during the credit period, over the assessment of the qualified
 31 brownfields site before the voluntary cleanup or corrective action plan.

1 (b) The credit granted by this Section applies in each of the taxable years immediately
 2 following the first revaluation of the brownfields site after completion of a voluntary cleanup or
 3 corrective action plan, for a total of 5 taxable years.

4 (c) An application for a tax credit under this Section must be filed with the Director prior
 5 to August 1, on forms prepared by the Director and must be accompanied by supporting
 6 information required by the Director.

7 (d) The Director shall notify the Director of the Prince George's County Department of
 8 Environmental Resources and the President of the Prince George's Economic Development
 9 Corporation before acting on an application.

10 **Sec. 10-235.09. Contribution to the Fund.**

11 Pursuant to the requirement contained in Subsection 9-229(c)(2), Tax-Property Article,
 12 Annotated Code of Maryland, for each year of the credit period, Prince George's County shall
 13 contribute to the Maryland Economic Development Assistance Fund under Section 5-313(8),
 14 Economic Development Article, Annotated Code of Maryland, an amount equal to 30% of the
 15 property tax attributable to the increase in the assessment of the qualified brownfields site during
 16 the credit period, over the assessment of the qualified brownfields site before the voluntary
 17 cleanup or corrective action plan.

18 **Sec. 10-235.10. Termination of the Credit.**

19 A property tax credit under this Section will be terminated and the applicant will not be
 20 eligible if:

21 (a) The recipient of the property tax credit withdraws from the voluntary cleanup program
 22 under Section 7-512 (a) or (b) of the Environment Article of the Annotated Code of Maryland; or

23 (b) The Maryland Department of the Environment withdraws approval of a Response
 24 Action Plan or a Certificate of Completion under Section 7-512(e) and (f) of the Environment
 25 Article of the Annotated Code of Maryland.

26 SECTION 2. BE IT FURTHER ENACTED that the provisions of this Act are hereby
 27 declared to be severable; and, in the event that any section, subsection, paragraph, subparagraph,
 28 sentence, clause, phrase, or word of this Act is declared invalid or unconstitutional by a court of
 29 competent jurisdiction, such invalidity or unconstitutionality shall not affect the remaining
 30 words, phrases, clauses, sentences, subparagraphs, paragraphs, subsections, or sections of this
 31 Act, since the same would have been enacted without the incorporation in this Act of any such

1 | invalid or unconstitutional word, phrase, clause, sentence, subparagraph, subsection, or section.

2 | SECTION 3. BE IT FURTHER ENACTED that this Act shall take effect forty-five (45)

3 | calendar days after it becomes law.

Adopted this 18th day of November, 2008.

COUNTY COUNCIL OF PRINCE
GEORGE'S COUNTY, MARYLAND

BY: _____
Samuel H. Dean
Chairman

ATTEST:

Redis C. Floyd
Clerk of the Council

APPROVED:

DATE: _____ BY: _____
Jack B. Johnson
County Executive

KEY:
Underscoring indicates language added to existing law.
[Brackets] indicate language deleted from existing law.
Asterisks *** indicate intervening existing Code provisions that remain unchanged.