

Introduced _____
Public Hearing _____
Council Action _____
Executive Action _____
Effective Date _____

County Council of Howard County, Maryland

2013 Legislative Session

Legislative Day No. 9

Bill No. 39 -2013

Introduced by: Greg Fox

AN ACT modifying the Watershed Protection and Restoration Fee for certain religious institutions, noncollegiate educational institutions, community service partners, certain historic properties, properties outside the planned service area for water and sewerage, certain swim clubs, and certain amateur athletic fields; providing a certain cap on the Fee County-wide; providing for a certain phase-in of the Fee; and generally relating to the Watershed Protection and Restoration Program in Howard County.

Introduced and read first time _____, 2013. Ordered posted and hearing scheduled.

By order _____
Sheila Tolliver, Administrator

Having been posted and notice of time & place of hearing & title of Bill having been published according to Charter, the Bill was read for a second time at a public hearing on _____, 2013.

By order _____
Sheila Tolliver, Administrator

This Bill was read the third time on _____, 2013 and Passed ____, Passed with amendments _____, Failed _____.

By order _____
Sheila Tolliver, Administrator

Sealed with the County Seal and presented to the County Executive for approval this ___ day of _____, 2013 at ___ a.m./p.m.

By order _____
Sheila Tolliver, Administrator

Approved/Vetoed by the County Executive _____, 2013

Ken Ulman, County Executive

NOTE: [[text in brackets]] indicates deletions from existing law; TEXT IN SMALL CAPITALS indicates additions to existing law; Strike-out indicates material deleted by amendment; Underlining indicates material added by amendment.

1 **WHEREAS**, § 7-204 of the Tax-Property Article of the Annotated Code of Maryland,
2 *exempts property from property taxes when it is owned by a religious group or*
3 *organization if the property is actually used exclusively for: (1) public religious worship;*
4 *(2) a parsonage or convent; or (3) educational purposes; and*

5
6 **WHEREAS**, § 7-202 of the Tax-Property Article of the Annotated Code of Maryland,
7 *exempts certain private noncollegiate educational institutions from property taxes; and*

8
9 **WHEREAS**, Howard County, through the Community Service Partnership Grants
10 *process, provides financial grants to non-profit entities who provide many valuable,*
11 *community services not otherwise provided by Howard County; and*

12
13 **WHEREAS**, Howard County recognizes the importance of historical properties and,
14 *amongst other supporting efforts for these properties, provides certain tax credits as*
15 *authorized under § 9-204 of the Tax-Property Article of the Annotated Code of*
16 *Maryland; and*

17
18 **WHEREAS**, § 4-202.1 of the Environment Article of the Annotated Code of Maryland
19 *states that a county or municipality shall set a stormwater remediation fee for property in*
20 *an amount that is based on the share of stormwater management services related to the*
21 *property and provided by the county or municipality; and*

22
23 **WHEREAS**, approximately 90% of capital project funds for drainage and stormwater
24 *projects since FY 2006 have been expending for improvements in the Planned Service*
25 *Area; and*

26
27 **WHEREAS**, § 9-244 of the Tax-Property article of the Annotated Code of Maryland
28 *contemplates the need for property tax relief for non-profit swim clubs under certain*
29 *conditions and Howard County recognizes the vital importance of these facilities to*
30 *provide physical activities that promote a healthy lifestyle; and*

31

1 **WHEREAS**, *Howard County, in accordance with § 9-235 of the Tax-Property Article of*
2 *the Annotated Code of Maryland and under § 20.127 of the County Code, provides*
3 *property tax credits for the full amount of County imposed property taxes for property*
4 *owned by certain non-profits and used as an athletic field exclusively for amateur sports;*
5 *and*

6
7 **WHEREAS**, *the implementation of the Watershed Protection and Restoration Fee has*
8 *resulted in fee amounts to both residential and non-residential properties across the*
9 *county that in some cases are punitive in nature regardless of whether a hardship*
10 *provision would be applicable;;*

11
12 **NOW, THEREFORE,**

13
14 **Section 1. Be It Enacted** *by the County Council of Howard County, Maryland, that the*
15 *Howard County Code is amended as follows:*

16
17 *By amending:*

18 *Title 20 “Taxes, charges and fees”*
19 *Subtitle 11 “Watershed Protection and Restoration”*
20 *Section 20.1103 “Watershed Protection and Restoration Fee”*

21
22 **Title 20. Taxes, Charges and Fees.**

23 **Subtitle 11. Watershed Protection and Restoration.**

24
25 **Section 20.1103. Watershed Protection and Restoration Fee.**

26 (a) The County shall charge and a property owner shall pay an annual Watershed
27 Protection and Restoration Fee.

28 (b) ~~[[The]]~~ (1) EXCEPT AS PROVIDED IN PARAGRAPH (2) OF THIS SUBSECTION, THE fee shall
29 be based on the amount of impervious area on a property that exists annually as of March
30 1.

31 (2) THE STORMWATER REMEDIATION FEE SHALL BE:

1 (I) ONE DOLLAR FOR NONRESIDENTIAL PROPERTY THAT IS OWNED BY
2 AN ENTITY THAT IS EXEMPT FROM PROPERTY TAX UNDER § 7-204 OF THE TAX-
3 PROPERTY ARTICLE OF THE MARYLAND CODE;

4 (II) ONE DOLLAR FOR NONRESIDENTIAL PROPERTY THAT IS OWNED BY A
5 PRIVATE NONCOLLEGIATE EDUCATIONAL INSTITUTION, AS THAT TERM IS USED
6 UNDER THE EDUCATION ARTICLE OF THE MARYLAND CODE, THAT IS EXEMPT FROM
7 PROPERTY TAX UNDER SECTION 7-202 OF THE TAX-PROPERTY ARTICLE OF THE
8 MARYLAND CODE;

9 (III) ONE DOLLAR FOR A PROPERTY THAT IS OWNED BY AN ENTITY THAT
10 IS RECEIVING A COMMUNITY SERVICE PARTNERSHIP GRANT FROM HOWARD
11 COUNTY;

12 (IV) NOT MORE THAN \$50 FOR A HISTORIC PROPERTY THAT IS AN
13 ELIGIBLE PROPERTY UNDER § 20.112 OF THE COUNTY CODE;

14 (V) AS FOLLOWS FOR PROPERTIES OUTSIDE THE PLANNED SERVICE AREA
15 FOR WATER AND SEWERAGE:

- 16 1. \$50 FOR RESIDENTIAL PROPERTIES; AND
- 17 2. \$100 FOR NON-RESIDENTIAL PROPERTIES;

18 (VI) NOT MORE THAN \$50 FOR NONRESIDENTIAL PROPERTY THAT IS
19 OWNED BY AN ENTITY THAT IS A NONPROFIT SWIM CLUB THAT USES ITS FACILITY
20 EXCLUSIVELY TO PROVIDE A RECREATIONAL OUTLET FOR A LOCAL COMMUNITY AS
21 CONTEMPLATED IN § 9-244 OF THE TAX-PROPERTY ARTICLE OF THE MARYLAND
22 CODE; AND

23 (VII) ONE DOLLAR FOR NONRESIDENTIAL PROPERTY THAT IS OWNED BY
24 AN ENTITY THAT RECEIVES A CREDIT AGAINST THE COUNTY PROPERTY TAX UNDER
25 § 20.127 OF THE COUNTY CODE.

26 (c) *Setting the Impervious Unit Rate.* [[The]] SUBJECT TO SUBSECTION (B) OF THIS
27 SECTION, THE County Council shall adopt by resolution a schedule of impervious unit
28 rates.

29 (d) *Method of Calculation.* The fee shall be calculated as follows:

- 30 (1) Determine the impervious surface measurement in square feet for the
31 property, rounded to the nearest whole impervious unit.

1 (2) Multiply the property’s impervious units by the Impervious Unit Rate.

2 (e) *Determining what constitutes impervious area.* The County shall determine the
3 impervious surface measurement for a property based on:

4 (1) Analysis of aerial photography;

5 (2) Measurement from approved engineering drawings including, without
6 limitation, as-built drawings or site plans;

7 (3) Field surveys signed and sealed by a Professional Engineer or Professional
8 Land Surveyor licensed in the State of Maryland; or

9 (4) Inspections conducted by the Department.

10 (f) *Common Areas.* Common areas owned by a community association or other common
11 ownership shall be charged based on the total impervious surface measurement of the
12 common areas as calculated in the manner prescribed in subsection (d) of this Section.

13 The fee shall be either:

14 (1) Billed directly to the community association or manager of property in
15 common ownership; or

16 (2) If there is no community association or manager of property in common
17 ownership, the fee shall be divided by the number of owners within the
18 community association or number of common area owners and added to
19 the fee for each owner’s individual property.

20 (g) *Agricultural properties.* If a property has an agricultural use assessment as determined
21 by the State Department of Assessments and taxation, the fee shall be based on:

22 (1) The impervious surface measurement only for residential structures and
23 appurtenances located on the property, if the property has a fully
24 implemented Soil Conservation and Water Quality Plan that has been
25 approved by the Soil Conservation District; or

26 (2) The impervious surface measurement calculated for the entire property, if
27 the property has not implemented a Soil Conservation and Water Quality
28 Plan approved by the Soil Conservation District.

29 (H) *FEE ADJUSTMENTS.*

1 (1) THE STORMWATER REMEDIATION FEE SHALL BE ADJUSTED SO THAT THE FEE
2 IS EQUAL TO OR LESS THAN 5% OF THE COUNTY PROPERTY TAX CHARGED FOR THE SAME
3 PROPERTY.

4 (2) (I) FOR RESIDENTIAL PROPERTIES, IF THE STORMWATER REMEDIATION
5 FEE WOULD BE \$250 OR GREATER ,THE STORMWATER REMEDIATION FEE SHALL BE
6 CHARGED IN THE FOLLOWING MANNER:

- 7 1. 60% OF THE FEE BEGINNING IN FISCAL YEAR 2014;
- 8 2. 80% OF THE FEE BEGINNING IN FISCAL YEAR 2015; AND
- 9 3. 100% OF THE FEE BEGINNING IN FISCAL YEAR 2016 AND

10 EACH FISCAL YEAR THEREAFTER.

11 (II) FOR MULTIFAMILY RESIDENTIAL AND NON-RESIDENTIAL
12 PROPERTIES, IF THE STORMWATER REMEDIATION FEE WOULD BE \$500 OR GREATER,
13 IT SHALL BE CHARGED IN THE FOLLOWING MANNER:

- 14 1. 60% OF THE FEE BEGINNING IN FISCAL YEAR 2014;
- 15 2. 80% OF THE FEE BEGINNING IN FISCAL YEAR 2015; AND
- 16 3. 100% OF THE FEE BEGINNING IN FISCAL YEAR 2016 AND

17 EACH FISCAL YEAR THEREAFTER.

18
19 ***Section 2. And Be It Further Enacted*** by the County Council of Howard County,
20 *Maryland, that fee set by this Act shall be applied for Fiscal Year 2014 and thereafter*
21 *and may be implemented by credits, refunds, or other methods as the Department of*
22 *Finance determines.*

23
24 ***Section 3. And Be It Further Enacted*** by the County Council of Howard County,
25 *Maryland, that this Act shall become effective 61 days after its enactment.*