

Introduced 9/5/17  
Public Hearing 9/18/17  
Council Action 10/2/17  
Executive Action 10/5/17  
Effective Date 12/5/17

## County Council of Howard County, Maryland

2017 Legislative Session

Legislative Day No. 12

Bill No. 70 -2017

Introduced by: The Chairperson at the request of the County Executive  
and Jon Weinstein

AN ACT establishing a personal property tax exemption for property of a business located in a historic district or a National Register District, under certain conditions; providing for an application procedure and administration of the exemption; and generally relating to personal property tax exemptions.

Introduced and read first time September 5, 2017. Ordered posted and hearing scheduled.  
By order Jessica Feldmark  
Jessica Feldmark, Administrator

Having been posted and notice of time & place of hearing & title of Bill having been published according to the Charter, the Bill was read for a second time at a public hearing on September 18, 2017.  
By order Jessica Feldmark  
Jessica Feldmark, Administrator

This Bill was read the third time on October 2, 2017 and Passed   , Passed with amendments    , Failed   .  
By order Jessica Feldmark  
Jessica Feldmark, Administrator

Sealed with the County Seal and presented to the County Executive for approval this 4<sup>th</sup> day of October, 2017 at    a.m. (p.m.)  
By order Jessica Feldmark  
Jessica Feldmark, Administrator

Approved Vetoed by the County Executive Oct 5, 2017  
Allan H. Kittleman  
Allan H. Kittleman, 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 **Section 1. Be It Enacted** by the County Council of Howard County, Maryland that the Howard  
2 County Code is amended as follows:

3  
4 By adding Title 20 "Taxes, Charges, and Fees"  
5 Section 20.207 "Personal property tax; exemption for personal property of business  
6 located in a historic district."

7  
8 **Title 20. Taxes, Charges, and Fees.**

9 **Subtitle 2. Personal Property Tax.**

10  
11 **SECTION 20.207. PERSONAL PROPERTY TAX; EXEMPTION FOR PERSONAL PROPERTY OF**  
12 **BUSINESS LOCATED IN A HISTORIC DISTRICT.**

13 (A) *AUTHORITY.* THIS ACT IS AUTHORIZED UNDER SECTION 7-521 OF THE TAX-PROPERTY ARTICLE,  
14 ANNOTATED CODE OF MARYLAND, WHICH AUTHORIZES A COUNTY TO GRANT AN EXEMPTION FROM  
15 THE COUNTY PERSONAL PROPERTY TAX IMPOSED ON CERTAIN BUSINESSES LOCATED IN LOCAL  
16 HISTORIC DISTRICTS OR A NATIONAL REGISTER DISTRICT.

17 (B) *DEFINITIONS.* THE FOLLOWING TERMS HAVE THE MEANINGS INDICATED:

18 (1) *LOCAL HISTORIC DISTRICT* MEANS A DISTRICT THAT THE GOVERNING BODY OF HOWARD  
19 COUNTY HAS DESIGNATED UNDER LOCAL LAW.

20 (C) *EXEMPTION FROM PROPERTY TAX:* ALL MACHINERY, EQUIPMENT, MATERIALS, AND SUPPLIES  
21 THAT IS OWNED OR LEASED BY A BUSINESS ENTITY IS SUBJECT TO AN EXEMPTION FROM THE  
22 COUNTY'S PERSONAL PROPERTY TAX IF THE BUSINESS ENTITY IS LOCATED IN A LOCAL HISTORIC  
23 DISTRICT OR NATIONAL REGISTER DISTRICT.

24 (D) *ADMINISTRATION.* APPLICATIONS FOR THE ~~TAX CREDIT~~ EXEMPTION SHALL BE FILED WITH THE  
25 STATE DEPARTMENT OF ASSESSMENTS AND TAXATION, UNDER REGULATIONS ADOPTED BY THAT  
26 DEPARTMENT.

27  
28 **Section 2. And Be It Further Enacted** by the County Council of Howard County, Maryland that  
29 exemptions authorized by this Act shall remain effective through the taxable year ending June 30,  
30 2022 and, at the end of that period, with no further action required by the County Council, this  
31 Act shall be abrogated and of no further force and effect.

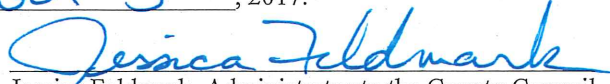
1

2 ***Section 3. And Be It Further Enacted by the County Council of Howard County, Maryland that***

3 *this Act shall become effective 61 days after its enactment.*

BY THE COUNCIL

This Bill, having been approved by the Executive and returned to the Council, stands enacted on October 5, 2017.

  
\_\_\_\_\_  
Jessica Feldmark, Administrator to the County Council

BY THE COUNCIL

This Bill, having been passed by the yeas and nays of two-thirds of the members of the Council notwithstanding the objections of the Executive, stands enacted on \_\_\_\_\_, 2017.

\_\_\_\_\_  
Jessica Feldmark, Administrator to the County Council

BY THE COUNCIL

This Bill, having received neither the approval nor the disapproval of the Executive within ten days of its presentation, stands enacted on \_\_\_\_\_, 2017.

\_\_\_\_\_  
Jessica Feldmark, Administrator to the County Council

BY THE COUNCIL

This Bill, not having been considered on final reading within the time required by Charter, stands failed for want of consideration on \_\_\_\_\_, 2017.

\_\_\_\_\_  
Jessica Feldmark, Administrator to the County Council

BY THE COUNCIL

This Bill, having been disapproved by the Executive and having failed on passage upon consideration by the Council stands failed on \_\_\_\_\_, 2017.

\_\_\_\_\_  
Jessica Feldmark, Administrator to the County Council

BY THE COUNCIL

This Bill, the withdrawal of which received a vote of two-thirds (2/3) of the members of the Council, is withdrawn from further consideration on \_\_\_\_\_, 2017.

\_\_\_\_\_  
Jessica Feldmark, Administrator to the County Council

Amendment 1 to Council Bill No. 70-2017

BY: Chairperson at the request  
of the County Executive

Legislative Day No. 13  
Date: October 2, 2017

Amendment No. 1

*(This amendment makes a technical correction to refer to the property tax exemption instead of a tax credit.)*

- 1 On page 1, in line 24, strike "TAX CREDIT" and substitute "EXEMPTION".

ADOPTED 10/2/17  
FAILED \_\_\_\_\_  
SIGNATURE Jessica Feldman

Introduced \_\_\_\_\_  
Public Hearing \_\_\_\_\_  
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## County Council of Howard County, Maryland

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By order \_\_\_\_\_  
Jessica Feldmark, Administrator

This Bill was read the third time on \_\_\_\_\_, 2017 and Passed \_\_\_\_, Passed with amendments \_\_\_\_, Failed \_\_\_\_.

By order \_\_\_\_\_  
Jessica Feldmark, Administrator

Sealed with the County Seal and presented to the County Executive for approval this \_\_\_\_ day of \_\_\_\_\_, 2017 at \_\_\_\_ a.m./p.m.

By order \_\_\_\_\_  
Jessica Feldmark, Administrator

Approved/Vetoed by the County Executive \_\_\_\_\_, 2017

\_\_\_\_\_  
Allan H. Kittleman, 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

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24 (D) *ADMINISTRATION* APPLICATIONS FOR THE TAX CREDIT SHALL BE FILED WITH THE STATE  
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26 DEPARTMENT.

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30 2022 and, at the end of that period, with no further action required by the County Council, this  
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Legislative Day No. 13  
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- 1 On page 1, in line 24, strike "TAX CREDIT" and substitute "EXEMPTION".





**Sayers, Margery**

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**From:** Charlene Townsend <charatmaxines4@gmail.com>  
**Sent:** Wednesday, September 20, 2017 5:07 PM  
**To:** CouncilMail  
**Subject:** CB70-2017

Dear Howard County Council Members,

I own \_\_\_\_\_Maxines Antiques & Collectibles\_\_\_\_\_ business in historic Ellicott City.

I am writing in support of Council Bill 70 (CB70-2017) which would exempt businesses in Howard County historic districts from personal property taxes (PPT) for five years. There are three main reasons for my support.

1. This Bill would substantially benefit businesses still recovering from the 2016 flood. Its passage would help with business retention as well as new business recruitment. Many returning business owners have expressed that re-opening has been extremely difficult enough but staying in business after such a long interruption and capital outlay has been even harder. For newly opened businesses this Bill would give them a better head start, as well as act as an incentive for potential new businesses deciding if they want to invest in the historic district.

2. Many business owners and even their accountants often find the personal property tax confusing. KeeCharlenets of all of the applicable furniture, fixtures, and equipment (FF&E) is burdensome and accurately calculating the depreciation and requisite PPT leads to concern regarding penalties for mistakes.

3. Acknowledging that sales taxes and personal property taxes go to two different entities, it still appears that businesses are being taxed multiple times for the same FF&E. After paying sales tax when purchasing those items, one then has to keep remitting PPT on them year after year just to use them in the course of doing business which in turn generates sales taxes.

I respectfully request that you pass this bill and give struggling businesses an extra incentive to remain invested in the historic district.

\_\_\_\_\_CharleneTownsend\_\_\_\_\_ (Name of Business Owner)

\_\_\_\_\_443-985-0202\_\_\_\_\_ (Contact Phone Number)

## Sayers, Margery

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**From:** Fred Dorsey <fdorsey1130@verizon.net>  
**Sent:** Wednesday, September 20, 2017 9:11 PM  
**To:** CouncilMail  
**Subject:** CB70-2017

County Council Members:

Preservation Howard County (PHC) is supportive of CB70-2017 establishing a personal property tax exemption of a business located in a historic district or a National Register District, under certain conditions, providing for an application procedure and administration of the exemption, and generally relating to personal property tax exemption for five years.

This bill provides financial relief to those businesses affected by the damages and losses caused by the 2016 flood. These businesses have dealt with extraordinary expenses of property repairs, inventory replacement, store fixtures, and rent/lease payments to recover and reopen. This personal property tax exemption will assist them in their financial recovery and to continue as a Main Street merchant.

Preservation Howard County asks the Council members to pass CB70-2017.

Fred Dorsey  
President, Preservation Howard County



*Internal Memorandum*

**Subject:** Testimony on CB 70-2017

**Date:** August 29, 2017

**To:** Lonnie R. Robbins  
Chief Administrative Officer

**From:** Philip Nichols III, CPNE  
Assistant Chief Administrative Officer

**Summary:**

The Administration has filed legislation to exempt the personal property tax for businesses located within a historic district or National Register District. This will support the business communities primarily in Historic Ellicott City and Savage. The Administration understands that businesses in historic districts face unique demands and challenges beyond those faced by businesses in modern facilities. Therefore, the Administration would like to reduce the barriers to entry for businesses seeking to move their business into a historic district, as well as retain businesses currently in historic districts.

During the 2017 Maryland General Assembly, legislation (HB 566) was codified that allowed Howard County to exempt the personal property tax for businesses located within a historic district or National Register District. The legislation has provided the County the authority to administer this personal property tax exemption.

The legislation will allow business owners to file amended returns for Fiscal Year 2018 to receive the personal property tax exemption this year. In addition, the legislation will not be effective past Fiscal Year 2022, as per the sunset requirement included in HB 566.

The Administration has filed this legislation jointly with Councilmember Weinstein.

**Fiscal Impact:**

Based on information provided by the Howard County Economic Development Authority and the Department of Finance, the fiscal impact is generally estimated at \$30,000 to the General Fund and \$5,300 to the Fire Fund annually.



September 18, 2017

Dear Honorable Howard County Council Members,

On behalf of the Ellicott City Partnership (ECP), I am writing in support of Council Bill 70 (CB70-2017) which would exempt businesses in Howard County historic districts from personal property taxes (PPT) for five years. There are three main reasons for my support.

1. This bill would substantially benefit businesses still recovering from the 2016 flood. Many returning business owners have expressed that re-opening difficult enough but staying in business after such a long interruption and capital outlay has been even harder. Being able to save some of their revenue would help keep them in business. This bill's passage would also help with new Main Street business retention as well as with prospective new business recruitment. For those newly opened businesses this bill would give them a better head start, as well as act as help incentivize potential new businesses to invest in the historic district.
2. Many business owners and even their accountants often find the personal property tax confusing. Keeping lists of all of the applicable furniture, fixtures, and equipment (FF&E) is burdensome and accurately calculating the requisite PPT leads to concern regarding penalties for mistakes.
3. While acknowledging that sales taxes and personal property taxes go to two different entities, for many businesses it feels they are being taxed repeatedly for the same FF&E. After paying sales tax when purchasing those items, one then has to keep remitting PPT on them year after year just to use them in the course of doing business.

The ECP requests that you pass this bill and give struggling businesses an extra incentive to remain invested in the historic district.

Respectfully submitted,

Karen Besson  
Board President  
Ellicott City Partnership

*The Ellicott City Partnership is a 501(c)(3) non-profit organization that administers the national Main Street program for historic Ellicott City, MD. Its mission is to preserve the heritage and vitality of historic Ellicott City while enhancing and creating economic growth.*

## Sayers, Margery

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**From:** Joan Shea <joaneve@aol.com>  
**Sent:** Tuesday, September 19, 2017 7:59 PM  
**To:** CouncilMail  
**Subject:** CB70-2017

Dear Howard County Council Members,

I own Joan Eve Classics & Collectbles in historic Ellicott City.

I am writing in support of Council Bill 70 (CB70-2017) which would exempt businesses in Howard County historic districts from personal property taxes (PPT) for five years. There are three main reasons for my support.

1. This Bill would substantially benefit businesses still recovering from the 2016 flood. Its passage would help with business retention as well as new business recruitment. Many returning business owners have expressed that re-opening has been extremely difficult enough but staying in business after such a long interruption and capital outlay has been even harder. For newly opened businesses this Bill would give them a better head start, as well as act as an incentive for potential new businesses deciding if they want to invest in the historic district.
2. Many business owners and even their accountants often find the personal property tax confusing. Keeping lists of all of the applicable furniture, fixtures, and equipment (FF&E) is burdensome and accurately calculating the depreciation and requisite PPT leads to concern regarding penalties for mistakes.
3. Acknowledging that sales taxes and personal property taxes go to two different entities, it still appears that businesses are being taxed multiple times for the same FF&E. After paying sales tax when purchasing those items, one then has to keep remitting PPT on them year after year just to use them in the course of doing business which in turn generates sales taxes.

I respectfully request that you pass this bill and give struggling businesses an extra incentive to remain invested in the historic district.

Sincerely,

Joan Eve Shea-Cohen

410-370-8966

**Sayers, Margery**

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**From:** Angelina Brannigan <angelbadbtq@gmail.com>  
**Sent:** Monday, September 18, 2017 11:07 PM  
**To:** CouncilMail  
**Subject:** Support for CB70-2017

Statement of Support for CB70-2017

Dear Howard County Council Members,

I own \_\_\_\_A Divaz Boutique\_\_\_\_ business in historic Ellicott City.

I am writing in support of Council Bill 70 (CB70-2017) which would exempt businesses in Howard County historic districts from personal property taxes (PPT) for five years. There are three main reasons for my support.

1. This Bill would substantially benefit businesses still recovering from the 2016 flood. Its passage would help with business retention as well as new business recruitment. Many returning business owners have expressed that re-opening has been extremely difficult enough but staying in business after such a long interruption and capital outlay has been even harder. For newly opened businesses this Bill would give them a better head start, as well as act as an incentive for potential new businesses deciding if they want to invest in the historic district.
2. Many business owners and even their accountants often find the personal property tax confusing. Keeping lists of all of the applicable furniture, fixtures, and equipment (FF&E) is burdensome and accurately calculating the depreciation and requisite PPT leads to concern regarding penalties for mistakes.
3. Acknowledging that sales taxes and personal property taxes go to two different entities, it still appears that businesses are being taxed multiple times for the same FF&E. After paying sales tax when purchasing those items, one then has to keep remitting PPT on them year after year just to use them in the course of doing business which in turn generates sales taxes.

I respectfully request that you pass this bill and give struggling businesses an extra incentive to remain invested in the historic district.

\_\_\_\_Angelina Brannigan\_\_\_\_(Name of Business Owner)

\_\_\_\_410-696-1333\_\_\_\_(Contact Phone Number)

Fashionably Yours,

Angelina Brannigan  
Owner of A Divaz Boutique  
8141 Main Street  
Ellicott City, MD 21043  
410-696-1333

## Sayers, Margery

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**From:** Angie Tersiguel <thetersiguels@gmail.com>  
**Sent:** Monday, September 18, 2017 6:44 PM  
**To:** CouncilMail  
**Subject:** Support for CB 70-2017

Dear Howard County Council Members,

We own Tersiguel's French Country Restaurant in historic Ellicott City.

We are writing in support of Council Bill 70 (CB70-2017) which would exempt businesses in Howard County historic districts from personal property taxes (PPT) for five years. There are three main reasons for my support.

1. This Bill would substantially benefit businesses still recovering from the 2016 flood. Its passage would help with business retention as well as new business recruitment. Many returning business owners have expressed that re-opening has been extremely difficult enough but staying in business after such a long interruption and capital outlay has been even harder. For newly opened businesses this Bill would give them a better head start, as well as act as an incentive for potential new businesses deciding if they want to invest in the historic district.
2. Many business owners and even their accountants often find the personal property tax confusing. Keeping lists of all of the applicable furniture, fixtures, and equipment (FF&E) is burdensome and accurately calculating the depreciation and requisite PPT leads to concern regarding penalties for mistakes.
3. Acknowledging that sales taxes and personal property taxes go to two different entities, it still appears that businesses are being taxed multiple times for the same FF&E. After paying sales tax when purchasing those items, one then has to keep remitting PPT on them year after year just to use them in the course of doing business which in turn generates sales taxes.

We respectfully request that you pass this bill and give struggling businesses an extra incentive to remain invested in the historic district.

Angela & Michel Tersiguel  
410-499-5205



## Sayers, Margery

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**From:** Susan Whary <swary04@yahoo.com>  
**Sent:** Monday, September 18, 2017 5:04 PM  
**To:** CouncilMail  
**Subject:** Support for CB70-2017

Dear Howard County Council Members,

My name is Susan Whary, owner of Sweet Cascades Chocolatier in historic Ellicott City.

I am writing in support of Council Bill 70 (CB70-2017) which would exempt businesses in Howard County historic districts from personal property taxes (PPT) for five years. There are three main reasons for my support.

1. This Bill would substantially benefit businesses still recovering from the 2016 flood. Its passage would help with business retention as well as new business recruitment. Myself, as well as other returning business owners, have expressed that re-opening has been extremely difficult enough, but staying in business after such a long interruption and capital outlay has been even harder.
2. The personal property has also been very confusing. Keeping lists of all of the applicable furniture, fixtures, and equipment is burdensome and accurately calculating the depreciation and requisite personal property tax leads to concern regarding penalties for mistakes.
3. Acknowledging that sales taxes and personal property taxes go to two different entities, it still appears that businesses are being taxed multiple times for the same furniture, fixtures, and equipment. After paying sales tax when purchasing those items, one then has to keep remitting personal property tax on them year after year just to use them in the course of doing business which in turn generates sales tax.

I respectfully request that you pass this bill and give struggling businesses an extra incentive to remain invested in the historic district.

Sincerely,

Susan L. Whary, Owner  
Sweet Cascades Chocolatier  
8197-A Main Street  
Ellicott City, MD 21043  
410-750-8422

## Sayers, Margery

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**From:** Angela <kittiesarenice@yahoo.com>  
**Sent:** Monday, September 18, 2017 4:52 PM  
**To:** CouncilMail  
**Subject:** Ref: CB70-2017 Personal Property Tax – exemption – historic district – terminating June 30, 2022

I support CB-70-2017 for Personal Property Tax Exemption for the Historic District.

I believe this is important and worthwhile because it will help save the district and in the long run lead to more value, and subsequently more taxes for the County. Tourism is important, including 'local tourism' by residents of the surrounding area. My husband and I spend a lot of time in Historic Ellicott City, patronize its businesses, and support its museums and historical society.

Angela Floyd  
2115 Cedar Barn Way  
Windsor Mill MD 21244

## Sayers, Margery

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**From:** Sally Tennant <sallyfoxt@gmail.com>  
**Sent:** Monday, September 18, 2017 4:37 PM  
**To:** CouncilMail; Weinstein, Jon; Smith, Gary; Keller, Jessie; kbesson@aol.com  
**Subject:** Please Pass the Historic District Business Property Tax Credit

Dear Ho Co Council,

Although I was unaware of this bill until a few minutes ago, I am compelled to write a quick note in support of the business tax credit for the historic district. I am one of the business owners who lost almost everything in the flood which I have worked for in the past 37 years. I hope the council fully supports this tax credit. Even though on the surface the town looks as though it has gotten past the flood, I can guarantee you that the losses will burden us for years, if not decades as we try to recoup. Some will not make it long term without contribution from the county, etc. Behind the facade of this rebound miracle is the fact that it was due mostly to the many volunteers who helped in EC, we still need direct financial help from our county. Without assistance of multiple types, the facade of EC as a healthy model community after a flood is likely to crack and crumble. We need help to sustain the shops with the huge financial burden which will continue to haunt us for a long time to come. The community stepped up big time with volunteer muscle and provided financial donations which helped put a dent in the massive bills. However, I am sure that the business community needs to see our county government step up with direct financial assistance as well. Also, this is a historic district with a duty to preserve it. Please pass Bill 70 (CB70-2017). Historic Ellicott City needs and deserves this assistance to recover and to increase the odds that this town can maintain viability.

Sincerely,

Sally Fox Tennant

Owner of Discoveries Gallery LLC

**Sayers, Margery**

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**From:** garyrobbins6@aol.com  
**Sent:** Monday, September 18, 2017 4:05 PM  
**To:** CouncilMail  
**Subject:** Personal Property Tax Exemption

Sample Statement of Support for CB70-2017

Dear Howard County Council Members,

I own 8052, 8056 Main Street and 3700 Mullican Hill Lane in historic Ellicott City.

I am writing in support of Council Bill 70 (CB70-2017) which would exempt businesses in Howard County historic districts from personal property taxes (PPT) for five years. There are three main reasons for my support.

1. This Bill would substantially benefit businesses still recovering from the 2016 flood. Its passage would help with business retention as well as new business recruitment. Many returning business owners have expressed that re-opening has been extremely difficult enough but staying in business after such a long interruption and capital outlay has been even harder. For newly opened businesses this Bill would give them a better head start, as well as act as an incentive for potential new businesses deciding if they want to invest in the historic district.
2. Many business owners and even their accountants often find the personal property tax confusing. Keeping lists of all of the applicable furniture, fixtures, and equipment (F,F,&E) is burdensome and accurately calculating the depreciation and requisite PPT leads to concern regarding penalties for mistakes.
3. Acknowledging that sales taxes and personal property taxes go to two different entities, it still appears that businesses are being taxed multiple times for the same F,F,& E. After paying sales tax when purchasing those items, one then has to keep remitting PPT on them year after year just to use them in the course of doing business which in turn generates sales taxes.

I respectfully request that you pass this bill and give struggling businesses an extra incentive to remain invested in the historic district.

Gary Robbins

\_\_\_\_\_ (Name of Business Owner)

\_\_(410) 461-2054\_\_\_\_\_ (Contact Phone Number)

Sent from my iPad

**Sayers, Margery**

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**From:** garyrobbins6@aol.com  
**Sent:** Monday, September 18, 2017 3:04 PM  
**To:** CouncilMail  
**Subject:** Personal Property Tax Exemption

Sample Statement of Support for CB70-2017

Dear Howard County Council Members,

I own 8052, 8056 Main Street and 3700 Mullican Hill Lane in historic Ellicott City.

I am writing in support of Council Bill 70 (CB70-2017) which would exempt businesses in Howard County historic districts from personal property taxes (PPT) for five years. There are three main reasons for my support.

1. This Bill would substantially benefit businesses still recovering from the 2016 flood. Its passage would help with business retention as well as new business recruitment. Many returning business owners have expressed that re-opening has been extremely difficult enough but staying in business after such a long interruption and capital outlay has been even harder. For newly opened businesses this Bill would give them a better head start, as well as act as an incentive for potential new businesses deciding if they want to invest in the historic district.
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I respectfully request that you pass this bill and give struggling businesses an extra incentive to remain invested in the historic district.

\_\_\_\_\_ (Name of Business Owner)

\_\_\_\_\_ (Contact Phone Number)

Sent from my iPad

**Sayers, Margery**

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**From:** Main Street Oriental Rugs <mainstreetrugs@gmail.com>  
**Sent:** Monday, September 18, 2017 2:41 PM  
**To:** CouncilMail  
**Subject:** support of bill 70(CB70-2017)

Dear Howard County Council Members,

I own \_main street oriental rugs business in historic Ellicott City.

I am writing in support of Council Bill 70 (CB70-2017) which would exempt businesses in Howard County historic districts from personal property taxes (PPT) for five years. There are three main reasons for my support.

1. This Bill would substantially benefit businesses still recovering from the 2016 flood. Its passage would help with business retention as well as new business recruitment. Many returning business owners have expressed that re-opening has been extremely difficult enough but staying in business after such a long interruption and capital outlay has been even harder. For newly opened businesses this Bill would give them a better head start, as well as act as an incentive for potential new businesses deciding if they want to invest in the historic district.
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I respectfully request that you pass this bill and give struggling businesses an extra incentive to remain invested in the historic district.

\_\_\_\_\_mojan bagha\_\_\_\_(Name of Business Owner)

\_\_\_\_\_410 313-9090\_\_\_\_\_ (Contact Phone Number)

mojan bagha

Main Street Oriental Rugs  
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## Sayers, Margery

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**From:** Jon L. Sandler <[jsandler@lawyersadvantage.com](mailto:jsandler@lawyersadvantage.com)>  
**Sent:** Monday, September 18, 2017 2:40 PM  
**To:** CouncilMail  
**Subject:** Council Bill 70 (CB70-2017)

Dear Howard County Council Members,

I own LAWYERS ADVANTAGE TITLE GROUP, INC., which is located at 8000 Main street in historic Ellicott City.

I am writing in support of Council Bill 70 (CB70-2017) which would exempt businesses in Howard County historic districts from personal property taxes (PPT) for five years. There are three main reasons for my support.

1. This Bill would substantially benefit businesses still recovering from the 2016 flood. Its passage would help with business retention as well as new business recruitment. Many returning business owners have expressed that re-opening has been extremely difficult enough but staying in business after such a long interruption and capital outlay has been even harder. For newly opened businesses this Bill would give them a better head start, as well as act as an incentive for potential new businesses deciding if they want to invest in the historic district.
2. Many business owners and even their accountants often find the personal property tax confusing. Keeping lists of all of the applicable furniture, fixtures, and equipment (F,F,&E) is burdensome and accurately calculating the depreciation and requisite PPT leads to concern regarding penalties for mistakes.
3. Acknowledging that sales taxes and personal property taxes go to two different entities, it still appears that businesses are being taxed multiple times for the same F,F, & E. After paying sales tax when purchasing those items, one then has to keep remitting PPT on them year after year just to use them in the course of doing business which in turn generates sales taxes.
4. As for us, personally, the recovery from the FLOOD on July 30, 2016 has been very difficult in spite of the fact that we had flood insurance which had a very high deductible. Candidly, it was only because of luck, hard work and help from our friends and the wonderful Howard County government and Community volunteers that we have survived.

I respectfully request that you pass this bill and give struggling businesses an extra incentive to remain invested in the historic district.

Jon L. Sandler, Esq.,



Jon L. Sandler, Esq.  
President & General Counsel  
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## Sayers, Margery

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**From:** Randolph Hoenes <randolph\_hoenes@hotmail.com>  
**Sent:** Monday, September 18, 2017 1:13 PM  
**To:** CouncilMail  
**Subject:** Historic district no tax

Hi,

I support:

Title: AN ACT establishing a personal property tax exemption for property of a business located in a historic district or a National Register District, under certain conditions; providing for an application procedure and administration of the exemption; and generally relating to personal property tax exemptions.

8198 Main Street

Ellicott City,

Randolph Hoenes

4109009778

Sent from my iPhone