

Introduced March 5, 2014  
Public Hearing March 17, 2014  
Council Action April 9, 2014  
Executive Action April 9, 2014  
Effective Date June 9, 2014

## County Council Of Howard County, Maryland

2014 Legislative Session

Legislative Day No. 3

### Bill No. 9 -2014

Introduced by: The Chairperson at the request of the County Executive

AN ACT establishing a tax credit against the County tax imposed on real property located adjacent to Route 1 that is renovated, upgraded, or rehabilitated, under certain conditions; establishing the amount, terms, conditions, and duration of the credit; providing for an application procedure and administration of the credit; establishing a sunset provision; and generally relating to property tax credits.

Introduced and read first time March 5, 2014. Ordered posted and hearing scheduled.

By order Sheila M. Tolliver  
Sheila M. 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 March 17, 2014.

By order Sheila M. Tolliver  
Sheila M. Tolliver, Administrator

This Bill was read the third time on April 7, 2014 and Passed , Passed with amendments , Failed .

By order Sheila M. Tolliver  
Sheila M. Tolliver, Administrator

Sealed with the County Seal and presented to the County Executive for approval this 8<sup>th</sup> day of April, 2014 at 1:00 a.m./p.m.

By order Sheila M. Tolliver  
Sheila M. Tolliver, Administrator

Approved by the County Executive April 9, 2014

Ken Ulman  
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 *Section 1. Be It Enacted by the County Council of Howard County, Maryland, that the*  
2 *Howard County Code is amended as follows:*

3 *By adding:*

4 *Title 20. Taxes, charges and fees.*

5 *Subtitle 1. Real property tax; administration, credits, and enforcement.*

6 *Part III. State-Authorized Howard County tax credits.*

7 *Section 20.129D. Renovated, Upgraded, or Rehabilitated Property Adjacent to*  
8 *Route 1.*

9  
10 **Title 20. Taxes, charges and fees.**

11 **Subtitle 1. Real property tax; administration, credits, and enforcement.**

12 **Part III. State-Authorized Howard County tax credits.**

13  
14 **SECTION 20.129D. RENOVATED, UPGRADED, OR REHABILITATED PROPERTY**

15 **ADJACENT TO ROUTE 1.**

16 **(A) ESTABLISHMENT OF TAX CREDIT FOR RENOVATED, UPGRADED, OR REHABILITATED**  
17 **PROPERTY:**

18 (1) IN ACCORDANCE WITH § 9-315(D) OF THE TAX-PROPERTY ARTICLE OF THE  
19 ANNOTATED CODE OF MARYLAND, THERE IS A HOWARD COUNTY  
20 PROPERTY TAX CREDIT AGAINST THE COUNTY REAL PROPERTY TAX ON  
21 COMMERCIAL OR INDUSTRIAL PROPERTY THAT QUALIFIES UNDER THIS  
22 SECTION.

23 (2) THE DEPARTMENT OF FINANCE SHALL ADMINISTER THE CREDIT.

24 **(B) DEFINITIONS. IN THIS SECTION THE FOLLOWING TERMS HAVE THE MEANINGS**  
25 **INDICATED:**

26 (1) **CERTIFICATE OF ELIGIBILITY** MEANS AN ORDER ISSUED BY THE COUNTY TO  
27 THE OWNER OF AN ELIGIBLE PROPERTY, WHICH AUTHORIZES THE  
28 DEPARTMENT OF FINANCE TO APPLY A CREDIT TO THE ELIGIBLE PROPERTY.

29 (2) **ELIGIBLE PROPERTY** MEANS COMMERCIAL OR INDUSTRIAL REAL PROPERTY  
30 THAT IS LESS THAN 10 ACRES, INCLUDES NO RESIDENTIAL COMPONENT,

31 AND:

- 1 (I) DIRECTLY FRONTS ROUTE 1; OR  
2 (II) IS READILY VISIBLE FROM THE NEAREST ROAD EDGE ON ROUTE 1  
3 AND ADJOINS A PARCEL THAT FRONTS ROUTE 1.
- 4 (3) *ELIGIBLE WORK*:
- 5 (I) MEANS WORK DONE:
- 6 A. ON AN ELIGIBLE PROPERTY; ~~AND~~  
7 B. IN COMPLIANCE WITH THE ROUTE 1 DESIGN MANUAL; AND  
8 C. IS READILY VISIBLE FROM THE NEAREST ROAD EDGE OF  
9 ROUTE 1.
- 10 (II) INCLUDES:
- 11 A. THE RENOVATION, UPGRADE OR REHABILITATION OF A  
12 PROPERTY, WHICH SHALL INCLUDE THE REPAIR,  
13 REPLACEMENT, EXPANSION, OR ENHANCEMENT OF THE  
14 PROPERTY; AND  
15 B. WORK THAT IS NECESSARY TO MAINTAIN THE PHYSICAL  
16 INTEGRITY OF THE PROPERTY WITH REGARD TO SAFETY,  
17 DURABILITY, OR WEATHERPROOFING.
- 18 (III) DOES NOT INCLUDE:
- 19 A. INTERIOR FINISH WORK THAT IS NOT NECESSARY TO  
20 MAINTAIN THE STRUCTURAL INTEGRITY OF THE BUILDING;  
21 OR  
22 B. ROUTINE LANDSCAPE OR PROPERTY MAINTENANCE.
- 23 (4) *VERIFIED EXPENSES* MEANS THE AMOUNT OF MONEY PAID:
- 24 (I) BY THE OWNER OF AN ELIGIBLE PROPERTY TO A LICENSED  
25 CONTRACTOR, ARCHITECT, OR CONSULTANT FOR:
- 26 A. ELIGIBLE WORK; OR  
27 B. MATERIALS USED TO DO ELIGIBLE WORK;
- 28 (II) VERIFIED EXPENSES SHALL BE INCURRED WITHIN 12 MONTHS PRIOR  
29 TO THE APPLICATION FOR A TAX CREDIT UNDER THIS SECTION.
- 30 (C) *ELIGIBILITY*. THE OWNER OF COMMERCIAL OR INDUSTRIAL PROPERTY MAY QUALIFY  
31 FOR A TAX CREDIT UNDER THIS SECTION FOR ELIGIBLE WORK DONE ON ELIGIBLE PROPERTY.



1 (D) *APPROVAL BY AGENCIES.* A REQUEST FOR A TAX CREDIT UNDER THIS SECTION MUST BE  
2 APPROVED BY THE COUNTY EXECUTIVE, UPON THE ADVICE OF THE ECONOMIC  
3 DEVELOPMENT AUTHORITY, THE DEPARTMENT OF PLANNING AND ZONING, AND THE  
4 DEPARTMENT OF FINANCE.

5 (E) *AMOUNT OF CREDIT.* THE TAX CREDIT SHALL BE GRANTED IN AN AMOUNT OF  
6 ~~450%~~125% OF THE VERIFIED EXPENSES BUT FOR NO MORE THAN \$100,000.

7 (F) *PROCEDURES:*

8 (1) THE ECONOMIC DEVELOPMENT AUTHORITY, DEPARTMENT OF PLANNING  
9 AND ZONING, AND DEPARTMENT OF FINANCE SHALL DEVELOP AN  
10 APPLICATION FORM.

11 (2) THE COUNTY, THROUGH THE ECONOMIC DEVELOPMENT AUTHORITY,  
12 DEPARTMENT OF PLANNING AND ZONING, AND DEPARTMENT OF FINANCE  
13 SHALL GIVE INITIAL APPROVAL OF A CERTIFICATE OF ELIGIBILITY:

14 (I) IF IT DETERMINES THE PROPERTY TO BE AN ELIGIBLE PROPERTY; AND

15 (II) IF IT DETERMINES THAT THE PROPOSED WORK IS ELIGIBLE WORK;

16 (3) THE OWNER OF AN ELIGIBLE PROPERTY SHALL APPLY TO THE DEPARTMENT  
17 OF FINANCE FOR A CREDIT BASED ON VERIFIED EXPENSES.

18 (4) UPON COMPLETION OF THE WORK:

19 (I) THE OWNER SHALL SUBMIT DOCUMENTATION TO THE DEPARTMENT  
20 OF FINANCE:

21 A. NO LATER THAN APRIL 1 PRIOR TO THE FIRST TAX YEAR FOR  
22 WHICH THE CREDIT IS BEING REQUESTED;

23 B. THAT SHOWS THE WORK WAS DONE IN ACCORDANCE WITH  
24 THE INITIAL APPROVAL OF THE CERTIFICATE OF ELIGIBILITY;  
25 AND

26 C. THAT SHALL INCLUDE ALL VERIFIED EXPENSES;

27 (II) THE COUNTY, THROUGH THE ECONOMIC DEVELOPMENT  
28 AUTHORITY, DEPARTMENT OF PLANNING AND ZONING, AND  
29 DEPARTMENT OF FINANCE, SHALL:

30 A. REVIEW THE APPLICATION, THE INITIAL APPROVAL, AND THE  
31 DOCUMENTATION; AND

1 B. GIVE FINAL APPROVAL OF THE CERTIFICATE OF ELIGIBILITY  
2 BASED ON A CONSIDERATION OF CONSISTENCY WITH:

3 I. THE ROUTE 1 MANUAL; AND

4 II. ANY SUBAREA PLANS;

5 C. DETERMINE:

6 I. WHAT WORK IS ELIGIBLE WORK; AND

7 II. THE DOLLAR AMOUNT OF QUALIFIED EXPENSES FOR  
8 THE WORK; AND

9 (III) THE OWNER SHALL ENTER INTO AN AGREEMENT IN ACCORDANCE  
10 WITH SUBSECTION (J) OF THIS SECTION.

11 (5) THE DOLLAR AMOUNT OF QUALIFIED EXPENSES AND THE AMOUNT OF THE  
12 TAX CREDIT SHALL BE ENTERED ON THE CERTIFICATE OF ELIGIBILITY.

13 (G) *YEAR GRANTED.* THE DEPARTMENT OF FINANCE SHALL GRANT THE TAX CREDIT FOR  
14 THE TAX YEAR IMMEDIATELY FOLLOWING THE YEAR IN WHICH THE CERTIFICATE OF  
15 ELIGIBILITY RECEIVES FINAL APPROVAL.

16 (H) *EXCEEDING THE AMOUNT OF TAX.* A PROPERTY OWNER MAY RECEIVE A TAX CREDIT IN  
17 MORE THAN ONE FISCAL YEAR:

18 (1) IF THE AMOUNT OF THE TAX CREDIT UNDER THIS SECTION EXCEEDS THE  
19 AMOUNT OF THE HOWARD COUNTY REAL PROPERTY TAX, ANY UNUSED  
20 PORTION OF THE TAX CREDIT SHALL BE CARRIED FORWARD FOR UP TO 4 TAX  
21 YEARS; OR

22 (2) IF REQUIRED BY THE AMOUNT OF THE CREDIT OR LIMITATIONS SET FORTH IN  
23 THE ANNUAL BUDGET AND APPROPRIATION ORDINANCE, A PROPERTY  
24 OWNER MAY RECEIVE PARTS OF THE CREDIT IN MORE THAN ONE FISCAL  
25 YEAR.

26 (I) *CERTIFICATE RUNS WITH PROPERTY.* A CERTIFICATE OF ELIGIBILITY RUNS WITH THE  
27 PROPERTY AND A CHANGE IN OWNERSHIP DOES NOT RESULT IN THE LAPSE OF A TAX CREDIT  
28 GRANTED UNDER THIS SECTION.

29 (J) *AGREEMENT TO IMPLEMENT CREDIT.* THE RECIPIENT OF A TAX CREDIT UNDER THIS  
30 SECTION SHALL ENTER INTO A CONTRACT WITH THE COUNTY THAT MAY INCLUDE, WITHOUT  
31 LIMITATION, CONDITIONS REGARDING MAINTENANCE OF THE PROPERTY.

1 (K) *ANNUAL REPORT:*

2 (1) THE ECONOMIC DEVELOPMENT AUTHORITY, DEPARTMENT OF PLANNING  
3 AND ZONING, AND DEPARTMENT OF FINANCE SHALL REPORT ANNUALLY TO  
4 THE COUNTY EXECUTIVE AND THE COUNTY COUNCIL CONCERNING THE  
5 IMPLEMENTATION OF THE TAX CREDIT UNDER THIS SECTION.

6 (2) THE REPORT UNDER THIS SUBSECTION SHALL:

7 (I) BE SUBMITTED NO LATER THAN SEPTEMBER FIRST OF EACH YEAR;

8 (II) INCLUDE, FOR EACH RECIPIENT OF A CREDIT UNDER THIS SECTION  
9 DURING THE PREVIOUS FISCAL YEAR:

10 A. THE NAME OF THE RECIPIENT; AND

11 B. THE AMOUNT OF THE CREDIT GRANTED; ~~AND~~

12 (III) INCLUDE AN EVALUATION OF THE PROGRAM AND ANY  
13 RECOMMENDED CHANGES; AND

14 (IV) BE PRESENTED IN A PUBLIC MEETING WITH THE COUNCIL.

15 (L) *ANNUAL LIMIT.*

16 (1) DURING A FISCAL YEAR, THE TOTAL OF ALL TAX CREDITS BUDGETED FOR  
17 UNDER THIS SECTION SHALL NOT EXCEED \$500,000.00.

18 (2) A COMPLETE APPLICATION THAT, IF GRANTED, WOULD CAUSE THE LIMIT SET  
19 FORTH IN PARAGRAPH (1) OF THIS SUBSECTION TO BE EXCEEDED, SHALL BE  
20 GRANTED IN THE NEXT FISCAL YEAR OR YEARS AND IN THE ORDER  
21 RECEIVED.

22  
23 *Section 2. And Be It Further Enacted by the County Council of Howard County,*  
24 *Maryland, that, for Fiscal Year 2015, the property owner shall submit documentation to*  
25 *the Department of Finance no later than September 1, 2014.*

26  
27 *Section 3. And Be It Further Enacted by the County Council of Howard County,*  
28 *Maryland, that the tax credits authorized by this Act may be granted in taxable years*  
29 *beginning after June 30, 2014.*

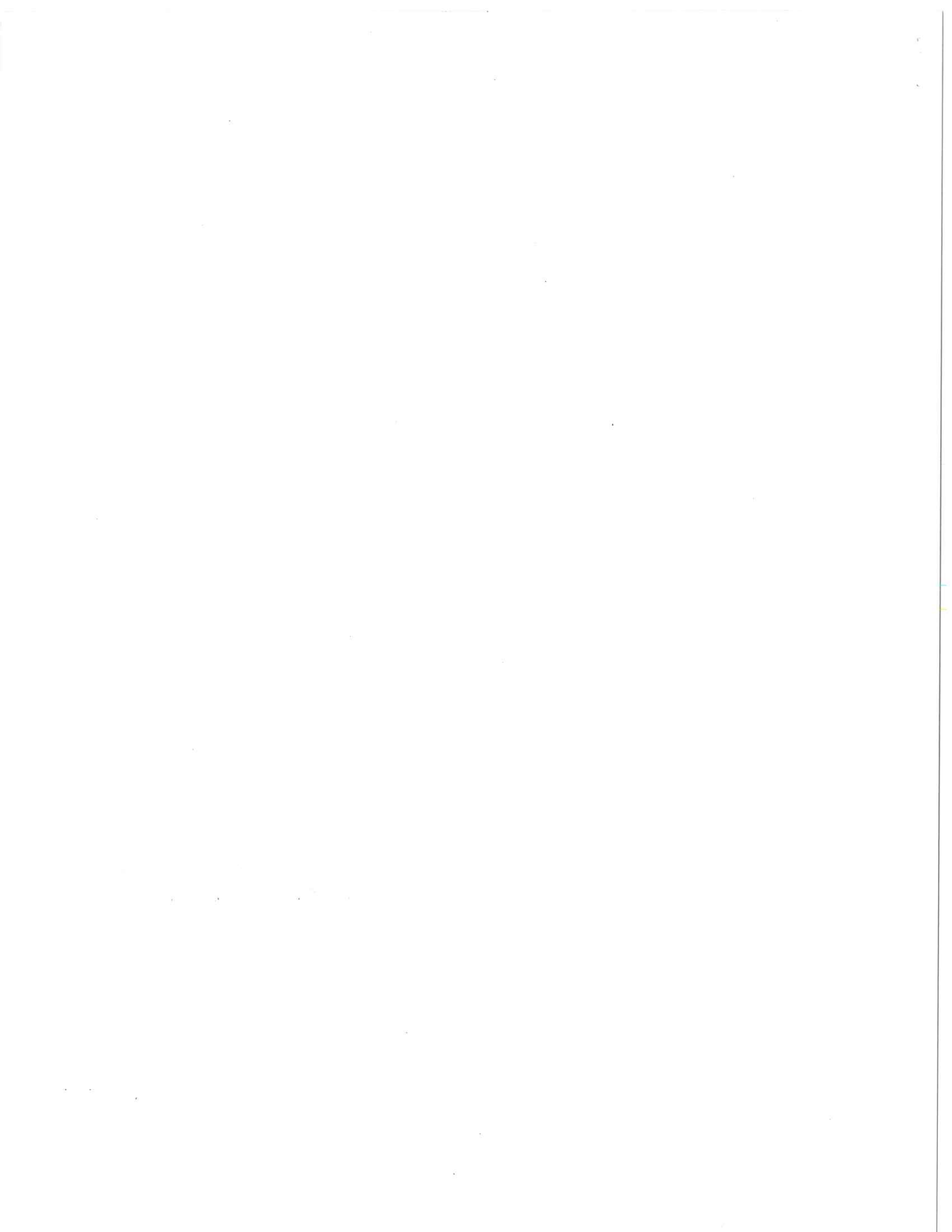
30



1 Section 4. And Be It Further Enacted by the County Council of Howard County,  
2 Maryland, the tax credit may only be granted for expenses incurred after the effective  
3 date of this Act.

4  
5 Section 45. And Be It Further Enacted by the County Council of Howard County,  
6 Maryland, that this Act shall become effective 61 days after its enactment.

7  
8 Section 36. And Be It Further Enacted by the County Council of Howard County,  
9 Maryland that tax credits authorized by this Act shall remain effective for a period of 48  
10 months and, at the end of that period, with no further action required by the County  
11 Council, this Act shall be abrogated and of no further force and effect.





Amendment 1 to Council Bill No. 9-2014

BY: Jennifer Terrasa

Legislative Day No. 4/  
Date: April 7, 2014

Amendment No. 1

*(This amendment limits eligible properties to a certain size.)*

- 1
- 2
- 3
- 4
- 5

On page 1, in line 30 after "THAT" insert "IS LESS THAN 10 ACRES AND".

ADOPTED 4/7/2014  
FAILED \_\_\_\_\_  
SIGNATURE Shirley Sullivan

1. 11/11/11  
2. 11/11/11  
3. 11/11/11

AMENDED Amendment 2 to Council Bill No. 9-2014

BY: Greg Fox

Legislative Day No. 4  
Date: April 7, 2014

Amendment No. 2

*(This amendment requires that eligible work be visible from Route 1, limits the amount of the tax credit, establishes a four year sunset provision, and clarifies eligible expenses.)*

1 On page 1, in line 30, immediately following “THAT” insert “INCLUDES NO RESIDENTIAL  
2 COMPONENT AND”.

3 On page 2, at the end of line 6, add ‘AND’ and in line following line 6, insert ‘IS READILY VISIBLE  
4 FROM THE NEAREST ROAD EDGE OF ROUTE 1.’

5 On page 2, in line 1, immediately following “IS” insert “READILY” and immediately following  
6 “FROM” insert “THE CENTER LINE OF NEAREST ROAD EDGE ON” and on page 2 in line 1, strike  
7 “FROM”. ↙

8 On the title page, in line 4, before “and” insert “establishing a sunset provision:”  
9

10 On page 5, after line 28, after “enactment” insert:

11 “Section 3. And be it further enacted by the County Council of Howard County,  
12 Maryland that tax credits authorized by this Act shall remain effective for a period of 48 months  
13 and, at the end of that period, with no further action required by the County Council, this Act  
14 shall be abrogated and of no further force and effect.”

15  
16 On page 3, in line 3, strike “150%” and substitute “100%125%”. Also on page 3, immediately  
17 following “EXPENSES” insert “BUT FOR NO MORE THAN \$50,000\$100,000”  
18

1 On page 5, in line 28, insert "Section 4. **And Be It Further Enacted by the County Council of**  
2 Howard County, Maryland, the tax credit may only be granted for expenses incurred after the  
3 effective date of this Act."

4

5 Renumber the remaining sections accordingly.



**Amendment 1 to Amendment 2 Council Bill No. 9 -2014**

**BY: Jennifer Terrasa**

**Legislative Day No. 4**

**Date: April 7, 2014**

**Amendment No. 1 to Amendment 2**

*(This amendment changes the maximum permitted tax credit.)*

1 On page 1, in line 7, strike "100%" and substitute "125%".

2

3 Also on page 1, in line 8, strike "\$50,000" and substitute "\$100,000".

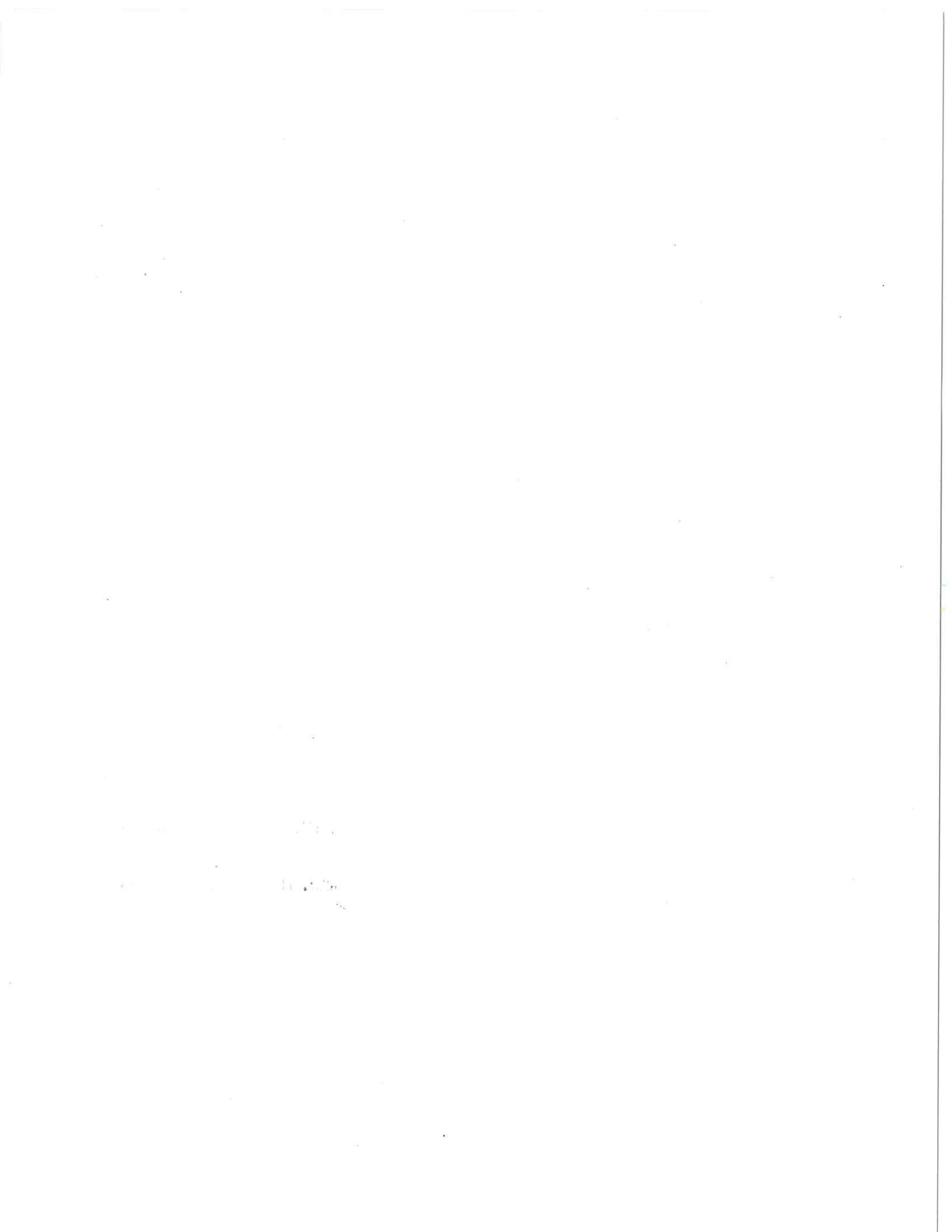
4

5 On page 1, in line 5, after "THE" strike "CENTER LINE OF" and insert "NEAREST ROAD EDGE ON"

6 and insert "and on page 2 in line 1, strike 'FROM'".

7

ADOPTED 4/7/2014  
FAILED \_\_\_\_\_  
SIGNATURE Jennifer Terrasa



Amendment 2 to Amendment 2 Council Bill No. 9-2014

BY: Jennifer Terrasa

Legislative Day No. 4

Date: April 7, 2014

Amendment No. 2 to Amendment 3

*(This amendment requires the building to be visible from the road edge of Route 1.)*

- 1 On page 1, in line following line 2 insert, "On page 2, at the end of line 6, add "and" and in line
- 2 following line 6, insert "Is readily visible from the nearest road edge of Route 1."
- 3

ADOPTED 4/7/2014  
FAILED \_\_\_\_\_  
SIGNATURE Shirley Sullivan

..... 02/20/2020  
..... 02/20/2020  
..... 02/20/2020



**Amendment 3 to Amendment 2 Council Bill No. 9-2014**

**BY: Courtney Watson**

**Legislative Day No. 4**

**Date: April 7, 2014**

**Amendment No. 3 to Amendment 2**

*(This amendment provides a sunset.)*

1 On page 1, in the explanation, in the second line, after the comma, insert "establishes a four year  
2 sunset provision,".

3  
4 On page 1, after line 6, insert:

5 "On the title page, in line 4, before 'and' insert 'establishing a sunset provision,'

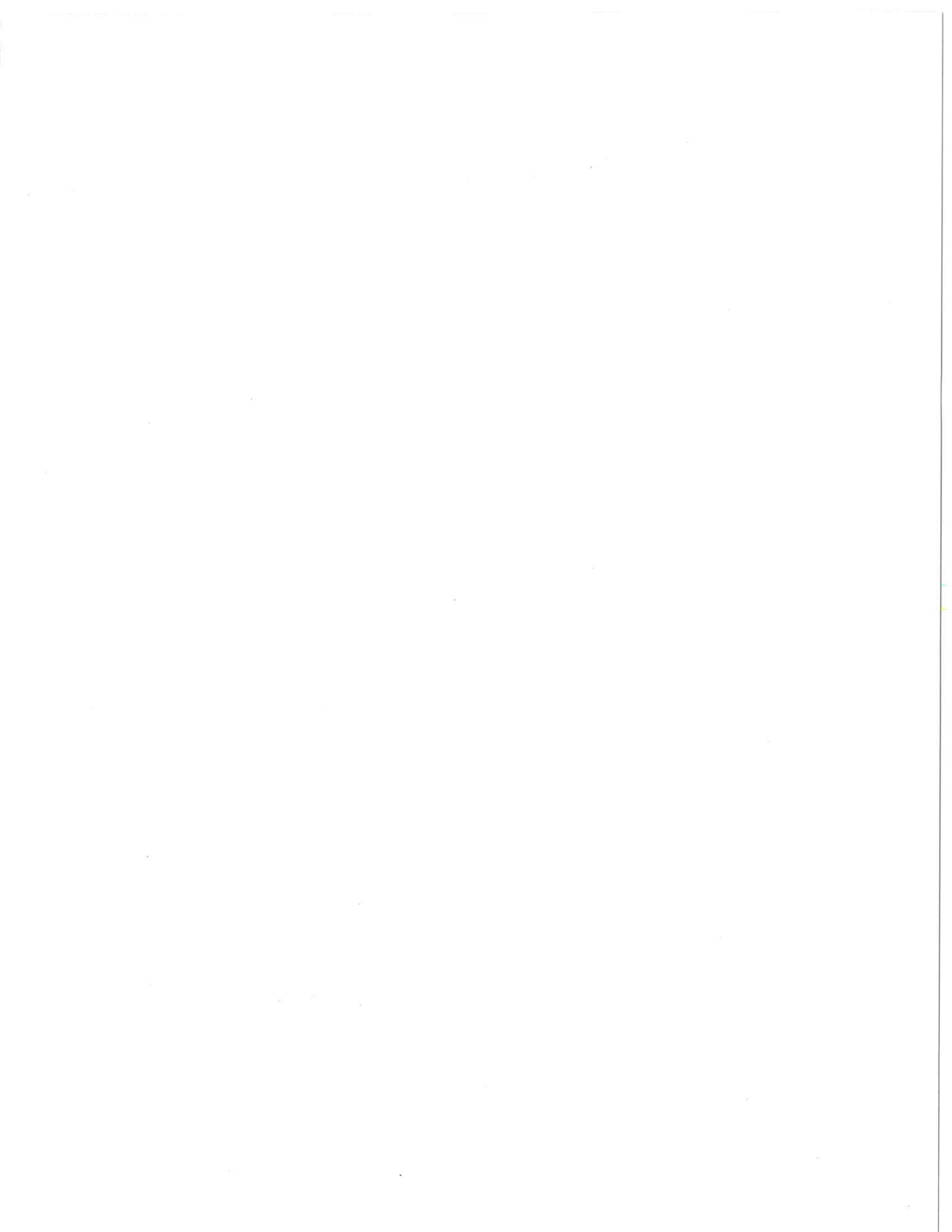
6  
7 On page 5, after line 28, after 'enactment' insert:

8 '*Section 3. And be it further enacted by the County Council of Howard County,*  
9 *Maryland that tax credits authorized by this Act shall remain effective for a period of 48 months*  
10 *and, at the end of that period, with no further action required by the County Council, this Act*  
11 *shall be abrogated and of no further force and effect.*'"

12  
13 Renumber the remainder of the section accordingly.

14

APPROVED 4/7/2014  
FILED \_\_\_\_\_  
SIGNATURE Shirley Johnson



Amendment 5 to Council Bill No. 9-2014

BY: Jennifer Terrasa

Legislative Day No. 4  
Date: April 7, 2014

Amendment No. 5

*(This amendment requires the report to be made in a public meeting.)*

1 On page 5, in line 10, strike "AND".

2

3 Also on page 5, in line 12, immediately after "CHANGES" insert "; AND

4 (IV) BE PRESENTED IN A PUBLIC MEETING WITH THE COUNCIL."

5

6

7

ADOPTED 4/7/2014  
PAILED \_\_\_\_\_  
SIGNATURE Shirley Johnson

..... (03/05/2022)  
..... (03/05/2022)  
..... (03/05/2022)



Amendment 2 to Council Bill No. 9-2014

BY: Greg Fox

Legislative Day No. 4  
Date: April 7, 2014

Amendment No. 2

*(This amendment requires that eligible work be visible from Route 1, limits the amount of the tax credit, and clarifies eligible expenses.)*

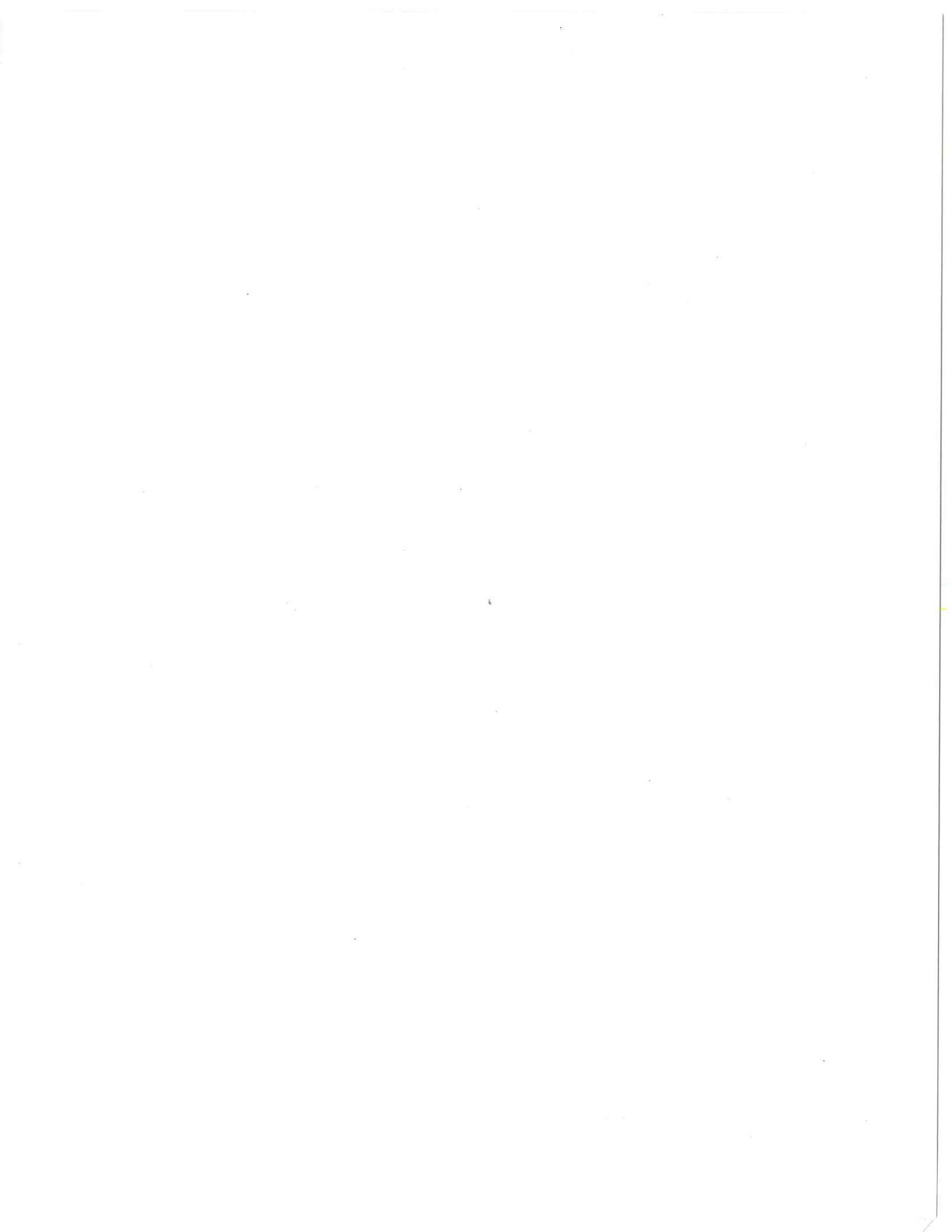
1 On page 1, in line 30, immediately following “THAT” insert “INCLUDES NO RESIDENTIAL  
2 COMPONENT AND”.

3  
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6  
7 On page 3, in line 3, strike “150%” and substitute “100%”. Also on page 3, immediately  
8 following “EXPENSES” insert “BUT FOR NO MORE THAN \$50,000”

9  
10 On page 5, in line 28, insert “Section 4. And Be It Further Enacted by the County Council of  
11 Howard County, Maryland, the tax credit may only be granted for expenses incurred after the  
12 effective date of this Act.”

13  
14 Renumber the remaining sections accordingly.



Introduced \_\_\_\_\_  
Public Hearing \_\_\_\_\_  
Council Action \_\_\_\_\_  
Executive Action \_\_\_\_\_  
Effective Date \_\_\_\_\_

## County Council Of Howard County, Maryland

2014 Legislative Session

Legislative Day No. **3**

Bill No. 9 -2014

Introduced by: The Chairperson at the request of the County Executive

AN ACT establishing a tax credit against the County tax imposed on real property located adjacent to Route 1 that is renovated, upgraded, or rehabilitated, under certain conditions; establishing the amount, terms, conditions, and duration of the credit; providing for an application procedure and administration of the credit; and generally relating to property tax credits.

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Introduced and read first time \_\_\_\_\_, 2014. Ordered posted and hearing scheduled.

By order \_\_\_\_\_  
Sheila M. 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 \_\_\_\_\_, 2014.

By order \_\_\_\_\_  
Sheila M. Tolliver, Administrator

This Bill was read the third time on \_\_\_\_\_, 2014 and Passed \_\_\_\_, Passed with amendments \_\_\_\_, Failed \_\_\_\_.

By order \_\_\_\_\_  
Sheila M. Tolliver, Administrator

Sealed with the County Seal and presented to the County Executive for approval this \_\_\_ day of \_\_\_\_\_, 2014 at \_\_\_ a.m./p.m.

By order \_\_\_\_\_  
Sheila M. Tolliver, Administrator

Approved by the County Executive \_\_\_\_\_, 2014

\_\_\_\_\_  
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.

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28 DEPARTMENT OF FINANCE TO APPLY A CREDIT TO THE ELIGIBLE PROPERTY.

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5 A. ON AN ELIGIBLE PROPERTY; AND

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12 B. WORK THAT IS NECESSARY TO MAINTAIN THE PHYSICAL  
13 INTEGRITY OF THE PROPERTY WITH REGARD TO SAFETY,  
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1 DEVELOPMENT AUTHORITY, THE DEPARTMENT OF PLANNING AND ZONING, AND THE  
2 DEPARTMENT OF FINANCE.

3 (E) *AMOUNT OF CREDIT*. THE TAX CREDIT SHALL BE GRANTED IN AN AMOUNT OF 150% OF  
4 THE VERIFIED EXPENSES.

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19 A. NO LATER THAN APRIL 1 PRIOR TO THE FIRST TAX YEAR FOR  
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22 THE INITIAL APPROVAL OF THE CERTIFICATE OF ELIGIBILITY;  
23 AND

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- 1 I. THE ROUTE 1 MANUAL; AND  
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3 C. DETERMINE:  
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5 II. THE DOLLAR AMOUNT OF QUALIFIED EXPENSES FOR  
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7 (III) THE OWNER SHALL ENTER INTO AN AGREEMENT IN ACCORDANCE  
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9 (5) THE DOLLAR AMOUNT OF QUALIFIED EXPENSES AND THE AMOUNT OF THE  
10 TAX CREDIT SHALL BE ENTERED ON THE CERTIFICATE OF ELIGIBILITY.  
11 (G) *YEAR GRANTED*. THE DEPARTMENT OF FINANCE SHALL GRANT THE TAX CREDIT FOR  
12 THE TAX YEAR IMMEDIATELY FOLLOWING THE YEAR IN WHICH THE CERTIFICATE OF  
13 ELIGIBILITY RECEIVES FINAL APPROVAL.  
14 (H) *EXCEEDING THE AMOUNT OF TAX*. A PROPERTY OWNER MAY RECEIVE A TAX CREDIT IN  
15 MORE THAN ONE FISCAL YEAR:  
16 (1) IF THE AMOUNT OF THE TAX CREDIT UNDER THIS SECTION EXCEEDS THE  
17 AMOUNT OF THE HOWARD COUNTY REAL PROPERTY TAX, ANY UNUSED  
18 PORTION OF THE TAX CREDIT SHALL BE CARRIED FORWARD FOR UP TO 4 TAX  
19 YEARS; OR  
20 (2) IF REQUIRED BY THE AMOUNT OF THE CREDIT OR LIMITATIONS SET FORTH IN  
21 THE ANNUAL BUDGET AND APPROPRIATION ORDINANCE, A PROPERTY  
22 OWNER MAY RECEIVE PARTS OF THE CREDIT IN MORE THAN ONE FISCAL  
23 YEAR.  
24 (I) *CERTIFICATE RUNS WITH PROPERTY*. A CERTIFICATE OF ELIGIBILITY RUNS WITH THE  
25 PROPERTY AND A CHANGE IN OWNERSHIP DOES NOT RESULT IN THE LAPSE OF A TAX CREDIT  
26 GRANTED UNDER THIS SECTION.  
27 (J) *AGREEMENT TO IMPLEMENT CREDIT*. THE RECIPIENT OF A TAX CREDIT UNDER THIS  
28 SECTION SHALL ENTER INTO A CONTRACT WITH THE COUNTY THAT MAY INCLUDE, WITHOUT  
29 LIMITATION, CONDITIONS REGARDING MAINTENANCE OF THE PROPERTY.  
30 (K) *ANNUAL REPORT*:



1 (1) THE ECONOMIC DEVELOPMENT AUTHORITY, DEPARTMENT OF PLANNING  
2 AND ZONING, AND DEPARTMENT OF FINANCE SHALL REPORT ANNUALLY TO  
3 THE COUNTY EXECUTIVE AND THE COUNTY COUNCIL CONCERNING THE  
4 IMPLEMENTATION OF THE TAX CREDIT UNDER THIS SECTION.

5 (2) THE REPORT UNDER THIS SUBSECTION SHALL:

6 (i) BE SUBMITTED NO LATER THAN SEPTEMBER FIRST OF EACH YEAR;

7 (ii) INCLUDE, FOR EACH RECIPIENT OF A CREDIT UNDER THIS SECTION  
8 DURING THE PREVIOUS FISCAL YEAR:

9 A. THE NAME OF THE RECIPIENT; AND

10 B. THE AMOUNT OF THE CREDIT GRANTED; AND

11 (iii) INCLUDE AN EVALUATION OF THE PROGRAM AND ANY  
12 RECOMMENDED CHANGES.

13 (L) *ANNUAL LIMIT.*

14 (1) DURING A FISCAL YEAR, THE TOTAL OF ALL TAX CREDITS BUDGETED FOR  
15 UNDER THIS SECTION SHALL NOT EXCEED \$500,000.00.

16 (2) A COMPLETE APPLICATION THAT, IF GRANTED, WOULD CAUSE THE LIMIT SET  
17 FORTH IN PARAGRAPH (1) OF THIS SUBSECTION TO BE EXCEEDED, SHALL BE  
18 GRANTED IN THE NEXT FISCAL YEAR OR YEARS AND IN THE ORDER  
19 RECEIVED.  
20

21 *Section 2. And Be It Further Enacted by the County Council of Howard County,*  
22 *Maryland, that, for Fiscal Year 2015, the property owner shall submit documentation to*  
23 *the Department of Finance no later than September 1, 2014.*

24  
25 *Section 3. And Be It Further Enacted by the County Council of Howard County,*  
26 *Maryland, that the tax credits authorized by this Act may be granted in taxable years*  
27 *beginning after June 30, 2014.*

28  
29 *Section 4. And Be It Further Enacted by the County Council of Howard County,*  
30 *Maryland, that 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 April 9, 2014.

Sheila M. Tolliver  
Sheila M. Tolliver, 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 \_\_\_\_\_, 2014.

\_\_\_\_\_  
Sheila M. Tolliver, 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 \_\_\_\_\_, 2014.

\_\_\_\_\_  
Sheila M. Tolliver, 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 \_\_\_\_\_, 2014.

\_\_\_\_\_  
Sheila M. Tolliver, 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 \_\_\_\_\_, 2014.

\_\_\_\_\_  
Sheila M. Tolliver, 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 \_\_\_\_\_, 2014.

\_\_\_\_\_  
Sheila M. Tolliver, Administrator to the County Council

