

SUBJ: Historic Preservation
Real Property Tax
Credit Amendment
to include Historic
Landmarks

ORDINANCE

WHEREAS, the Board of County Commissioners created a Historic Preservation Commission (the "Commission") pursuant to Section 20.7 of the St. Mary's County Comprehensive Zoning Ordinance, (the "Zoning Ordinance"), with delegated authority to recommend programs and legislation which promote historic preservation; and

RECORDING FEE 0.00
TOTAL 0.00
RESIGNED Just 1000000

WHEREAS, the Commission is authorized by Section 9-204 of the *Tax-Property Article* of the Maryland Annotated Code to designate certain existing structures having historic or architectural value as being eligible for a real property tax credit of up to 10% of the properly documented expenses for restoration and preservation of a historic landmark or within a historic district; and

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WHEREAS, the Commission is also authorized by Section 9-204 of the *Tax-Property Article* to grant a real property tax credit of up to 5% for the properly documented expenses for the construction of an architecturally compatible new structure in a historic district; and

WHEREAS, Sections 9-204(f) of the *Tax-Property Article* state that the Board of County Commissioners may provide for any procedure or condition necessary to carry out these provisions; and

WHEREAS, the Board of County Commissioners established by Ordinance 2000-14 a real property tax credit for historic districts, which is codified at Code of Public Local Laws of Maryland, Article 19 (St. Mary's County), Chapter 267, Section 267-59, *et seq.*; and

WHEREAS, by the authority of the Board of County Commissioners for St. Mary's County, notice of a public hearing was published in The Enterprise, a newspaper of general circulation in St. Mary's County, on November 19, 2004 and November 26, 2004 to consider whether to expand the Historic Preservation Tax Credits to include expenses for restoration and preservation of a historic landmark; and

WHEREAS, the Board of County Commissioners for St. Mary's County has carefully reviewed the analysis of this situation, the comments and concerns of the public and the recommendations of the County staff; and

WHEREAS, the Board of County Commissioners for St. Mary's County believes it to be in the best interest of County citizens to expand the eligibility of Historic Preservation Tax Credits for the restoration and preservation of structures within historic landmarks; and

WHEREAS, the Board of County Commissioners for St. Mary's County believes that including Historic Landmarks as eligible sites will serve an established public policy of fostering and encouraging historic preservation activities through improvement, restoration and rehabilitation of such structures.

NOW THEREFORE, BE IT ORDAINED by the Board of County Commissioners for St. Mary's County that Section 267-59(B) of Code of Public Local Laws of Maryland, Article 19 (St. Mary's County) is hereby repealed and readopted as amended below:

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267-59(B) Real Property Tax Credit for Restoration and Preservation: A tax credit of ten percent (10%) of the properly documented expenses of the restoration and preservation of a structure that is a historic landmark designated by the Board of County Commissioners for St. Mary's County or located within an historic district as designated by the Board of County Commissioners for St. Mary's County and having architectural or historic value, which credit may be spread over five (5) years.

BE IT FURTHER ORDAINED by the Board of County Commissioners for St. Mary's County that Section 267-60(A) of Code of Public Local Laws of Maryland, Article 19 (St. Mary's County) is hereby repealed and readopted as amended below:

267-60(A) *Eligibility.* To qualify for a Section 9-204 real property tax credit, the real property shall be located within an historic district designated by the Board of County Commissioners for St. Mary's County or shall contain a historic landmark designated by the Board of County Commissioners for St. Mary's County. Additionally, the structure shall be designated by the Commission as eligible for a real property tax credit.

BE IT FURTHER ORDAINED by the Board of County Commissioners for St. Mary's County that Section 267-61(D)(1) of Code of Public Local Laws of Maryland, Article 19 (St. Mary's County) is hereby repealed and readopted as amended below:

267-61(D)(1) Architectural fees directly related to that portion of the project involving restoration and preservation of the historically districted structure or historic landmark.

BE IT FURTHER ORDAINED by the Board of County Commissioners for St. Mary's County that Section 267-63 of Code of Public Local Laws of Maryland, Article 19 (St. Mary's County) is hereby repealed and readopted as amended below:

267-63 Where a new historic district or historic landmark is established by the Board of County Commissioners, the Commission may accept and approve a real property tax credit application for restoration or preservation of existing structures having historic or architectural value, or construction of a new structure which is architecturally compatible with other structures within the historic district for up to one (1) year following the completion of all eligible work, provided all other requirements set forth above shall have been satisfied.

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BE IT FURTHER ORDAINED by the Board of County Commissioners for St. Mary's County that the foregoing recitals are hereby incorporated by reference as if fully set forth herein; and

BE IT FURTHER ORDAINED by the Board of County Commissioners for St. Mary's County that this Ordinance shall become effective upon the date set forth below as the "Effective Date."

Those voting Aye: all
Those voting Nay: -0-
Those abstaining: -0-

DATE OF ADOPTION: 2/17/04

EFFECTIVE DATE: 2/17/04

**BOARD OF COUNTY COMMISSIONERS
FOR ST. MARY'S COUNTY**

Thomas F. McKay
Thomas F. McKay, President

Kenneth R. Dement
Kenneth R. Dement, Commissioner

Lawrence D. Jarboe
Lawrence D. Jarboe, Commissioner

Thomas A. Mattingly, Sr.
Thomas A. Mattingly, Sr., Commissioner

Daniel H. Raley
Daniel H. Raley, Commissioner

ATTEST:

George G. Forrest
George G. Forrest,
County Administrator

**APPROVED AS TO FORM
AND LEGAL SUFFICIENCY:**

John B. Norris, III 2/3/04
John B. Norris, III,
County Attorney