

Ordinance 04- 02

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

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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

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

RECORDING FEE 0.00
TOTAL 0.00
Res#CHWD Doc#1000599

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

EMA TLC B141348
Mar 02, 2004 02:17 PM

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.

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. Denton
Kenneth R. Denton, Commissioner
Lawrence D. Jarboe
Lawrence D. Jarboe, Commissioner
Charles A. Mattingly
Charles A. Mattingly, 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. Niemi, III
John B. Niemi, III,
County Attorney