

MEMORANDUM

TO: County Council

FROM:  Michael Faden, Senior Legislative Attorney

SUBJECT: **Public Hearing:** Expedited Bill 43-14, Parking Lot Districts – Tax Exemption

Expedited Bill 43-14, Parking Lot Districts -- Tax Exemption, sponsored by Councilmembers Floreen and Berliner, was introduced on September 23, 2014. A Transportation, Infrastructure, Energy and Environment Committee worksession is tentatively scheduled for October 30 at 2:30 p.m.

Bill 43-14 would allow property owners in County parking lot districts to apply for an exemption from applicable parking lot district taxes during a one-time window ending December 31, 2014, notwithstanding the current law's April 1 deadline to file applications.

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Expedited Bill No. 43-14
Concerning: Parking Lot Districts – Tax Exemption
Revised: 9-11-14 Draft No. 2
Introduced: September 23, 2014
Expires: March 23, 2016
Enacted: _____
Executive: _____
Effective: _____
Sunset Date: July 1, 2015
Ch. _____, Laws of Mont. Co. _____

COUNTY COUNCIL FOR MONTGOMERY COUNTY, MARYLAND

By: Councilmembers Floreen and Berliner

AN EXPEDITED ACT to:

- (1) allow certain property owners to apply for an exemption from certain parking lot district taxes during a certain time period, notwithstanding certain requirements of law; and
- (2) generally amend the law governing parking lot districts.

By amending

Montgomery County Code
Chapter 60, Silver Spring, Bethesda, Wheaton and Montgomery Hills Parking Lot Districts
Section 60-14, Application for exemption; determination

Boldface	<i>Heading or defined term.</i>
<u>Underlining</u>	<i>Added to existing law by original bill.</i>
[Single boldface brackets]	<i>Deleted from existing law by original bill.</i>
<u>Double underlining</u>	<i>Added by amendment.</i>
[[Double boldface brackets]]	<i>Deleted from existing law or the bill by amendment.</i>
* * *	<i>Existing law unaffected by bill.</i>

The County Council for Montgomery County, Maryland approves the following Act:

LEGISLATIVE REQUEST REPORT

Expedited Bill 43-14

Parking Lot Districts – Tax Exemption

DESCRIPTION: Allows property owners in County parking lot districts to apply for an exemption from applicable parking lot district taxes during a one-time window ending December 31, 2014, notwithstanding the current law's April 1 deadline to file applications.

PROBLEM: Some property owners in County parking lot districts may have been unaware of the need for County Department of Transportation approval of applicable property tax exemptions, and the deadline to apply for those exemptions.

GOALS AND OBJECTIVES: To open a one-time window for affected property owners in County parking lot districts to apply for applicable property tax exemptions.

COORDINATION: Department of Transportation, Finance Department

FISCAL IMPACT: To be requested.

ECONOMIC IMPACT: To be requested.

EVALUATION: To be requested.

EXPERIENCE ELSEWHERE: To be researched.

SOURCE OF INFORMATION: Michael Faden, Senior Legislative Attorney, 240-777-7905; glenn Orlin, Deputy Council Administrator, 240-777-7936

APPLICATION WITHIN MUNICIPALITIES: Applies only to County parking lot districts.

PENALTIES: Not applicable.