

MEMORANDUM

March 11, 2016

TO: County Council

FROM: Amanda Mihill, Legislative Attorney *AMihill*

SUBJECT: **Introduction:** Bill 7-16, Technical Corrections

Bill 7-16, Technical Corrections, sponsored by Lead Sponsor County Council, is scheduled to be introduced on March 15, 2016. A public hearing is tentatively scheduled for April 5 at 1:30 p.m.

Bill 7-16 corrects technical, typographical, grammatical, and codification errors in, and makes stylistic, clarifying, and conforming amendments to, several provisions in County law. This bill represents an accumulation of technical and stylistic errors that individually were not significant enough to warrant separate corrective legislation, but which now cumulatively justify a technical corrections bill. This legislation is a result of the continuous vigilance and technical skills of Tammy Seymour of the County Attorney's Office, who is responsible for editing the County Code.

This packet contains:

- Bill 7-16
- Legislative Request Report

Circle #

1
42

Bill No. 7-16
Concerning: Technical Corrections
Revised: 3/10/2016 Draft No. 3
Introduced: March 15, 2016
Expires: September 15, 2017
Enacted: _____
Executive: _____
Effective: _____
Sunset Date: None
Ch. _____, Laws of Mont. Co. _____

COUNTY COUNCIL FOR MONTGOMERY COUNTY, MARYLAND

Lead Sponsor: County Council

AN ACT to correct technical, typographical, grammatical, reference, and codification errors in, and make stylistic, clarifying, and conforming amendments to, various provisions of County law.

By amending

Montgomery County Code
Chapter 1A, Structure of County Government
Section 1A-201

Chapter 2, Administration
Sections 2-42B and 2-43

Chapter 8, Buildings
Section 8-40 and 8-55

Chapter 11B, Contracts and Procurement
Section 11B-1, 11B-33A, and 11B-45

Chapter 20A, Special Obligation Debt
Section 20A-1

Chapter 24, Health and Sanitation
Sections 24-11B and 24-65

Chapter 27, Human Rights and Civil Liberties
Section 27-68

Chapter 30C, Motor Vehicle Towing and Immobilization on Private Property
Sections 30C-4, 30C-5, and 30C-9

Chapter 51, Swimming Pools
Section 51-16A

Chapter 52, Taxation
Sections 52-18V and 52-21

Chapter 53, Taxicabs
Sections 53-213 and 53-235

Chapter 55, Tree Canopy
Section 55-3

By amending, renumbering, renaming, and adding

Chapter 52, Taxation

Article I, General

Sections 52-1, 52-2, 52-3, 52-4, 52-5, 52-6, 52-7, 52-8, 52-9, 52-10, 52-11, 52-12, 52-13, 52-14, 52-15, 52-16, 52-16A, 52-16B, 52-17, 52-18, 52-19, 52-20, 52-21, 52-22, 52-23, and 52-24

Article II, Tax Sales

Sections 52-25, 52-26, 52-27, and 52-28

Article III, Real Property Transfer Tax

Sections 52-29, 52-30, 52-31, 52-32, 52-33, 52-34, 52-35, 52-36, 52-37, and 52-38

Article IV, Development Impact Tax for Transportation Improvements

Sections 52-39, 52-40, 52-41, 52-42, 52-43, 52-44, 52-45, 52-46, 52-47, 52-48, 52-49, 52-50, and 52-51

Article V, Development Impact Tax for Public School Improvements

Sections 52-52, 52-53, 52-54, 52-55, 52-56, 52-57, 52-58, and 52-59

Article VI, Expedited Development Approval Excise Tax

Sections 52-60, 52-61, 52-62, 52-63, 52-64, and 52-65

Article VII, Tobacco Tax

Sections 52-66, 52-67, 52-68, 52-69, 52-70, and 52-71

Article VIII, Excise Tax on Electronic Cigarettes

Sections 52-72, 52-73, 52-74, 52-75, and 52-76

Article IX, Carryout Bag Tax

Sections 52-77, 52-78, 52-79, 52-80, 52-81, 52-82, and 52-83

Article X, Property Tax Credits

Sections 52-84, 52-85, 52-86, 52-87, 52-88, 52-89, 52-90, 52-91, 52-92, 52-93, 52-94, 52-95, 52-96, 52-97, 52-98, 52-99, 52-100, 52-101, 52-102, 52-103, 52-104, 52-105, 52-106, 52-107, and 52-108

2015 Laws of Montgomery County, Chapter 37
Section 3

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:

1

28 Any reference in this Code or in regulation or other document to
29 “superintendent of police” or “superintendent” means “Director of Police,” or
30 “Chief of Police,” or “Director[,]” [respectively].

31 **8-40. Credits.**

32 Any person who makes a development approval payment under Section 8-37
33 may reduce that payment by:

- 34 (a) any amount the person paid under Chapter 52 Article [VII] IV
35 (development impact tax for transportation improvements) or Chapter
36 52 Article [VIII] VI ([construction] expedited development approval
37 excise tax) for the building that is the subject of this payment.

38 * * *

39 **8-55. Clean [energy] renewable energy technology required.**

- 40 (a) By [[6 months after date of enactment]] December 10, 2014, the
41 County Executive must establish, by Method 1 Regulation, a Clean
42 Energy Plan that includes a specific amount of on-site clean energy
43 that must be installed on any new or existing County facility. This
44 Plan must include:

45 * * *

46 **11B-1. Definitions.**

47 Unless the context indicates otherwise, the following terms have the
48 following meanings:

49 * * *

50 *County-based bidder or offeror* means a person that has its principal place of
51 business in Montgomery County, as further defined by Executive regulation
52 adopted under Section 11B-8

53 * * *

54 **11B-33A. Wage requirements.**

55 * * *

56 (g) Wage reporting.

57 * * *

58 (2) *Prohibition against retaliation.* Except as provided in
59 paragraph [(3)] (8), a covered employer must not discharge or
60 in any other manner discriminate or retaliate against an
61 employee, who performed direct, measurable work under the
62 contract, because the employee:

63 * * *

64 (3) The prohibition against retaliation under paragraph [(2)] (7)
65 does not apply to an employee who has access to wage
66 information of other employees or applicants as part of the
67 employee's essential job functions and discloses the wages of
68 other employees or applicants to individuals who do not
69 otherwise have access to the information, unless the disclosure
70 is in response to:

71 * * *

72 **11B-45. Disposition of real property.**

73 * * *

74 (e) In addition to the process required under subsection (a), before the
75 disposition of any real property owned or controlled by the County
76 (other than a property which has either nominal value or an appraised
77 value lower than \$100,000) becomes final:

78 * * *

79 The Director must adjust the \$100,000 floor in this subsection on July
80 1 every third year by the percentage increase or decrease in the
81 applicable Consumer Price Index, or any successor index, during the

82 previous 3 calendar years, rounded to the nearest \$1000. The Council
 83 may waive the public hearing required by this subsection if it
 84 concludes that a hearing on a particular proposed disposition is not
 85 necessary to properly assess the proposed action. If the Council does
 86 not act under this subsection within 60 days after the Executive has
 87 submitted the proposed action, the proposed action is automatically
 88 approved. The Council may extend the 60-day deadline by resolution
 89 if the Council President has informed the Executive, within 30 days
 90 after the Executive submitted the proposed action, that the Council
 91 has not received all information necessary to review the proposed
 92 action. If the 60 day deadline would fall during August or from
 93 December 15 through December 31, the deadline is automatically
 94 extended until the next scheduled Council session. This subsection
 95 and subsection (c) do not apply to any disposition of property that will
 96 be used primarily for housing development if the recipient legally
 97 commits to the Director of the Department of Housing and
 98 Community Affairs that at least 30% of the housing units built on the
 99 property will be moderately priced dwelling units or other units that
 100 are exempt from the development impact tax under Section
 101 [52-49(g)(1)-(4)] 52-41(g)(1)-(4).

102 **20A-1. [[Definitions; special obligation debt]] Special Obligation Debt.**

103 * * *

104 **[24-11B] 24-8B. Bodywork Establishments.**

105 * * *

106 **24-65. Members.**

107 * * *

108 (c) The Executive must invite the following to serve as ex officio
109 members:

110 * * *

111 (7) A representative of [the] either the United States Department of
112 Veterans Affairs or the Maryland Department of Veterans
113 Affairs;

114 **27-68. Minimum wage required.**

115 * * *

116 [(d)] (c)

* * *

117 **30C-4. Administration; rates.**

118 * * *

119 (b) Every trespass towing company must register with the Office and must
120 file a schedule of its rates for each action connected with the towing or
121 storage of unauthorized vehicles. The Office may disapprove a rate that
122 exceeds a maximum rate set under Section [30C-2] 30C-3.

123 * * *

124 (e) A property owner must not order the towing of an unauthorized vehicle
125 unless the property owner has entered into a written contract that
126 authorizes a towing company to tow vehicles from the owner's
127 property. This provision does not apply if the towing company is the
128 record owner of the property from which a vehicle is towed. The
129 property owner and the towing company must keep on file each contract
130 that is in effect, or that was terminated within the previous 12 months.
131 The Office, the Police Department, and the owner of any vehicle towed
132 by the company may inspect and copy any contract during normal
133 business hours. The Office may issue model contracts that meet the
134 requirements of this Chapter.

135 Any new written contract must include:

136 (1) a statement that the property owner is responsible for posting
137 proper and sufficient signage to notify the public of parking
138 restrictions;

139 (2) a statement that the property owner is responsible for expressly
140 authorizing the towing of a particular vehicle, except as allowed
141 under [30C-5(c)(10)] 30C-5(c)(8), and that the existence of this
142 contract does not constitute express authorization;

143 * * *

144 **30C-5. Public notice; tow procedures.**

145 * * *

146 (c) *Tow procedures.*

147 (1) Except as provided in subsection [(c)(10)] (c)(8), a must not tow a
148 motor vehicle from private property unless the property owner
149 has, directly or through an agent, expressly authorized the towing
150 of the particular vehicle.

151 * * *

152 **30C-9. Redemption and storage procedures.**

153 (a) *Storage of towed vehicles.* A towing company must immediately deliver
154 a towed vehicle directly to a storage site that complies with the
155 following conditions:

156 * * *

157 (5) The storage site must remain open and have personnel on-site for
158 redemption of vehicles [at] 24 hours per day, seven days a week.

159 * * *

160 (e) *Receipt.* Upon receiving payment, a towing company must furnish the
161 vehicle owner a receipt on a form approved by the Office. The receipt
162 must:

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* * *

(4) include photographic evidence of the violation required under subsection [30C-5(c)(11)] 30C-5(c)(9); and

* * *

51-16A. Defibrillators.

* * *

[(d)] (c)

* * *

[(e)] (d)

* * *

53-213. Additional criteria to deny a license.

* * *

(b) The Director may decline to issue or renew a license to any licensee or applicant:

* * *

(3) who has failed to keep the licensed taxicab in continuous operation as required by Section [53-227] 53-226; or

53-235. Inspections.

* * *

(c) Each driver must respond to an oral request within 60 minutes when any trip record required under Section [315] 53-314 is requested during a field investigation by an inspector or law enforcement officer. Each fleet or association must make available a direct telephone line to the Department and the County Police Department on which the fleet or association must transmit any record it possesses of any trip taken or dispatched on the same or the previous day, within 60 minutes after any inspector or law enforcement officer requests the record.

* * *

190 **55-3. Definitions.**

191 * * *

192 *Person* means:

193 [(a)] (1) to the extent allowed by law, any agency or instrument of the
194 federal government, the state, any county, municipality, or other
195 political subdivision of the state, or a unit of any of them;

196 [(b)] (2) an individual, receiver, trustee, guardian, executor, administrator,
197 fiduciary, or representative of any kind;

198 [(c)] (3) any partnership, firm, common ownership community or other
199 homeowners' association, public or private corporation, or [a] an
200 affiliate or subsidiary of any of them; or

201 [(d)] (4) any other entity.

202 **Sec. 2. Articles I (Sections 52-1, 52-2, 52-3, 52-4, 52-5, 52-6, 52-7, 52-8,**
203 **52-9, 52-10, 52-11, 52-12, 52-13, 52-14, 52-15, 52-16, 52-16A, 52-16B, 52-17,**
204 **52-18, 52-19, 52-20, 52-21, 52-22, 52-23, and 52 24), II (Sections 52-25, 52-26,**
205 **52-27, and 52-28), III (Sections 52-29, 52-30, 52-31, 52-32, 52-33, 52-34, 52-35,**
206 **52-36, 52-37, and 52-38), IV (Sections 52-39, 52-40, 52-41, 52-42, 52-43, 52-44,**
207 **52-45, 52-46, 52-47, 52-48, 52-49, 52-50, and 52-51), V (Sections 52-52, 52-53,**
208 **52-54, 52-55, 52-56, 52-57, 52-58, and 52-59), VI (Sections 52-60, 52-61, 52-62,**
209 **52-63, 52-64, and 52-65), VII (Sections 52-66, 52-67, 52-68, 52-69, 52-70, and**
210 **52-71), VIII (Sections 52-72, 52-73, 52-74, 52-75, and 52-76), IX (Sections 52-**
211 **77, 52-78, 52-79, 52-80, 52-81, 52-82, and 52-83), and X (Sections 52-84, 52-85,**
212 **52-86, 52-87, 52-88, 52-89, 52-90, 52-91, 52-92, 52-93, 52-94, 52-95, 52-96, 52-**
213 **97, 52-98, 52-99, 52-100, 52-101, 52-102, 52-103, 52-104, 52-105, 52-106, 52-**
214 **107, and 52-108) are amended, renumbered, renamed, and added as follows:**

215 **Article I. [In] General.**

216 **52-1. Date of finality generally.**

217 * * *

218 **52-2. Date of finality for tax purposes; when taxes due and taxable; date when**
219 **taxes overdue; penalty for late payment of taxes; when improvements**
220 **assessable.**

221 * * *

222 **[52-3. Reserved.]**

223 **[52-4] 52-3. Annual levy.**

224 * * *

225 **[52-4A] 52-4. Authorization to issue an estimated personal property tax bill.**

226 * * *

227 **52-5. Abatement of small amounts of tax due.**

228 * * *

229 **52-6. Tax anticipation certificates-Authority of council to issue; purpose; sale.**

230 * * *

231 **52-7. Tax anticipation certificates for county property taxes.**

232 * * *

233 **52-8. Certification of payment of taxes; fees; liability for errors, etc.**

234 * * *

235 In addition, the director of finance shall charge and collect a fee which shall
236 be established by the county executive by written regulation adopted under method
237 (3) of section 2A-15 of this Code for each certification of payment or nonpayment
238 of any farmland transfer tax due under [section 52-21] Section 52-31.

239 All such certifications shall certify the taxes that are paid or unpaid
240 according to the records of the county but neither the director of finance nor any
241 official authorized by him to make such certificate shall be personally liable for
242 any error in such certificate unless the error be caused by his willful, capricious or
243 fraudulent act. In the event of the failure to list on such certificate unpaid taxes for
244 the period covered by such certificate, or the failure to list properly payment or

245 nonpayment of the farmland transfer tax due under [section 52-21] Section 52-31,
246 the liability of the county on such certificate shall be limited to the amount of such
247 unpaid taxes, interest and penalties.

248 **52-9. Listing and assessment of personal property.**

249 * * *

250 **[52-9A] 52-10. Assessment of certain machinery and equipment.**

251 * * *

252 **[52-10] 52-11. Manufacturing machinery and farm implements exempt from**
253 **personal property taxes.**

254 * * *

255 **52-12. Special revenue tax on trailer coach parks.**

256 * * *

257 **52-13. Special mass transit facilities tax.**

258 * * *

259 **52-14. Fuel-energy tax.**

260 * * *

261 **52-15. Telephone tax.**

262 * * *

263 **52-16. Room rental and transient tax.**

264 * * *

265 **52-16A. Admissions and amusement tax.**

266 * * *

267 **52-16B. Recordation Tax.**

268 * * *

269 **[52-16C. Reserved.]**

270 **52-17. Additional taxing powers; prohibited taxes.**

271 * * *

272 **52-18. Appeal tax court.**

273 * * *
274 [52-18B] 52-19. Moderate-income multifamily rental housing facility real
275 property tax deferral.

276 * * *
277 [52-18C] 52-20. Residential real property tax deferral-Government-initiated
278 rezonings.

279 * * *
280 [52-18D] 52-21. Excise tax, property lien.

281 * * *
282 [52-18F] 52-22. Residential real property tax referral-General.

283 * * *
284 (h) *Limits on Deferrals*. The accumulation of deferred taxes and accrued
285 interest must not exceed [50 percent] 50% of the full cash value of the
286 property, as determined by the Supervisor of Assessments, or a lesser
287 amount elected by the taxpayer and specified in the agreement
288 required under subsection (l). When the maximum amounts have been
289 reached, those amounts may continue to be deferred until any of the
290 events specified in subsection (k) occur. An owner who receives a tax
291 deferral under this Section must not also receive a tax deferral under
292 Section [52-18C] 52-20.

293 * * *
294
295 [52-18G] 52-23. Property tax refund-Disabled veterans and blind persons.

296 * * *
297 [52-18M] 52-24. Payments in lieu of taxes for certain housing developments.

298 * * *
299 **Article [IV] II. Tax Sales.**

300 [52-36] 52-25. Sale of property for taxes generally.

301 * * *

302 [52-37] 52-26. Purchase of property by county; issuance of certificates of
303 indebtedness, etc.

304 * * *

305 [52-38] 52-27. Sale of properties purchased by county at public auction.

306 * * *

307 [52-39] 52-28. Describing owners as heirs of a named person; conveyance to
308 devisees or heirs of purchaser.

309 * * *

310 Article [II] III. Real Property Transfer Tax.

311 [52-19] 52-29. Definitions.

312 * * *

313 (a) *Consideration*: Such term shall include everything of value included
314 in the actual price paid or to be paid to a transferor or to a third party
315 on behalf of a transferor for the property transferred, including, but
316 not limited to, cash, bonds, stock, documents evidencing monetary
317 value, choses in action, property either real or personal, payment by
318 way of fees, labor or services, instruments of credit, notes, deeds of
319 trust, mortgages, assumption of liability for debt incurred by another
320 and cancellation of a debt. Consideration shall be presumed to be not
321 less than the total full cash value of the property based on the most
322 recent notice of assessment. For the purposes of the farmland transfer
323 tax contained in [section 52-21(d)] Section 52-31(d), consideration for
324 the transfer of land previously assessed as farmland shall be presumed
325 to be not less than the total full cash value as computed by the
326 supervisor of assessments at the request of the director of finance, as
327 if the land were not assessed as farmland. These presumptions may be

328 rebutted by clear and convincing evidence. The director may make a
329 final determination of consideration pursuant to [section 52-25]
330 Section 52-36 of the Code.

331 (b) *Transfer*: The acts of the parties, or act or operation of law, by which:

332 (1) The title to property or a leasehold interest in property is
333 conveyed from a person, firm, corporation, legal entity, or government agency to
334 another; or

335 (2) Real property subject to [section 52-21] Section 52-31 is
336 transferred to a government agency on the assessment records and removed from
337 the tax rolls under the laws of eminent domain.

338 * * *

339 **[52-20] 52-30. Authority to levy tax.**

340 * * *

341 **[52-21] 52-31. Levied; amount.**

342 * * *

343 (e) * * *

344 “Rezoned to a more intensive use” does not include:

345 (1) A zoning from a residential zone to a[,] residential floating zone
346 if the approved floating zone plan, including any amendments
347 to the plan, does not increase the total number of permitted
348 dwelling units and does not permit commercial or industrial
349 uses, but the transfer must be subject to any tax otherwise due
350 under this subsection if at any time an amendment to the
351 floating zone plan increases the total number of permitted
352 dwelling units or permits commercial or industrial uses;

353 * * *

354 (g) On cooperative housing, [four (4) percent] 4% of the value of the
 355 consideration for the initial transfer of stock or other evidence of
 356 membership in a cooperative housing corporation or similar entity
 357 where such stock corresponds to a residential unit which is being
 358 converted from rental status to a system of cooperative housing
 359 corporation ownership under which title to a multi-unit residential
 360 facility is held by a corporation, the shareholders or members of
 361 which, by virtue of such ownership or membership, are entitled to
 362 enter into an occupancy agreement for a particular residential unit.

363 * * *

364 (6) The tax levied by this subsection shall be paid prior to the
 365 actual transfer of the stock or other evidence of membership.
 366 The tax shall be paid to the county at the office of the director
 367 of finance and shall be evidenced by the affixing of an official
 368 stamp upon the stock certificate, membership certificate or
 369 other instrument of conveyance, showing the amount of the tax
 370 paid. At the time of payment, the person paying such tax shall
 371 present to the director, in a form prescribed by the director, a
 372 signed statement setting forth the actual and true value of the
 373 consideration for the transfer. The person paying the tax shall
 374 be given a receipt for such payment. This paragraph shall be
 375 applicable to this subsection only and shall supersede any of the
 376 provisions of [section 52-22] Section 52-32, to the extent they
 377 are inconsistent.

378 * * *

379 **[52-22] 52-32. When payable; evidence of payment on conveyance; receipt for**
 380 **payment.**

381 * * *

382 **[52-23.] 52-33. Conveyances not to be accepted for recordation unless**
383 **stamped.**

384 * * *

385 **[52-24] 52-34. Certain transfers exempt from tax.**

386 * * *

387 (a) (1) A transfer of any interest in property is not subject to tax if the
388 property is transferred to:

389 * * *

390 (2) However, an exemption must not be granted to a transferor
391 under Section [52-21(d)] 52-31(d) unless the transferor is a
392 nonprofit hospital or nonprofit religious or charitable
393 organization, association or corporation, or a municipal, County
394 or State government or an instrumentality, agency or political
395 subdivision thereof.

396 * * *

397 **[52-24A] 52-35. Deferred payment.**

398 * * *

399 **[52-25] 52-36. Consideration or valuation understated.**

400 * * *

401 **[52-26] 52-37. Refund of tax when transfer not effected.**

402 * * *

403 **[52-27] 52-38. Penalty for violation of article.**

404 * * *

405 **[Article V. Reserved.**

406 **52-40. Reserved.]**

407 **Article [VII] IV. Development Impact Tax for Transportation Improvements.**

408 **[52-47] 52-39. Definitions.**

409 * * *

410 *Impact tax district* means a planning policy area or combination of planning
411 policy areas described under Section [52-49(c)] 52-41(c).

412 *Impact tax district transportation* program means the transportation
413 improvement program described under Section [52-58] 52-50.

414 *Impact transportation improvement* means an improvement listed in Section
415 [52-58] 52-50.

416 * * *

417 **[52-48] 52-40. Findings; purpose and intent.**

418 * * *

419 **[52-49] 52-41. Imposition and applicability of development impact taxes.**

420 * * *

421 (b) An applicant for a building permit must pay a development impact tax
422 in the amount and manner provided in this Article, unless a credit in
423 the full amount of the applicable tax applies under Section [52-55]
424 52-47 or an appeal bond is posted under Section [52-56] 52-48.

425 * * *

426 **[52-50] 52-42. Collection of development impact taxes.**

427 * * *

428 (c) The Department of Permitting Services must not issue a building
429 permit for development that is not exempt from the development
430 impact tax unless:

- 431 (1) the applicant has paid the applicable development impact tax;
- 432 (2) the applicant is entitled to a credit under Section [52-55] 52-47
433 in the amount of the applicable development impact tax; or
- 434 (3) an appeal has been taken and a bond or other surety posted
435 under Section [52-56] 52-48.

436 * * *

437 (f) If any person fails to pay the tax due under Section [52-51] 52-43, that
438 person is liable for:

439 * * *

440 (j) Section [52-18D] 52-21 applies to this tax. The lien imposed under
441 this Article has the same priority and may be enforced in the same
442 manner as a lien imposed in case of nonpayment of County real
443 property taxes.

444 * * *

445 The rate of the tax or Payment due is the rate in effect when the tax or
446 Payment is paid. A permittee may appeal the imposition or calculation of
447 the tax or Payment under Section [52-56] 52-48. If the Department of
448 Permitting Services or a municipality revokes or suspends a building permit
449 or issues a stop-work order solely because the permittee did not pay any tax
450 or Payment due under this Article, the permittee or any other party must not
451 appeal the permit revocation or suspension or the stop work order issuance,
452 or any modification of either, under Chapter 8. If the appealing party posts a
453 bond or other sufficient surety satisfactory to the County Attorney as
454 provided in Section [52-56] 52-48, the Department or municipality must
455 reissue or reinstate the building permit or revoke the stop-work order.

456 **[52-51] 52-43. Calculation of development impact tax.**

457 (a) The Department of Permitting Services must calculate the amount of
458 the applicable development impact tax due for each building permit
459 by:

460 (1) determining the applicable impact tax district and whether the
461 permit is for development that is exempt from the tax under
462 Section [52-49(f)] 52-41(f);

463 * * *

464 (3) determining the applicable tax under Section [52-57] 52-49;
465 and

466 * * *

467 (c) If the type of proposed development cannot be categorized under the
468 definitions of nonresidential and residential in Section [52-47] 52-39,
469 the Department must use the rate assigned to the type of development
470 which generates the most similar traffic impact characteristics.

471 * * *

472 **[52-52] 52-44. Annual report.**

473 * * *

474 (b) a list of each building exempted from the tax during the previous
475 calendar year under Section [52-49(g)] 52-41(g) or taxed at a rate of
476 \$0 under Section [52-57] 52-49, and the tax that otherwise would have
477 been paid for that building; and

478 * * *

479 **[52-53] 52-45. Restrictions on use and accounting of development impact tax
480 funds.**

481 (a) The funds collected by the development impact tax must be used
482 solely to fund County or municipal transportation improvements of
483 the types listed in Section [52-58] 52-50 located anywhere in the
484 County, except as provided in subsections (c) and (h). In
485 appropriating funds collected by the development impact tax, the
486 Council should, to the extent feasible, designate funds to be used for
487 transportation improvements in the policy area from which the funds
488 were collected or an adjacent policy area.

489 * * *

490 (d) The Department of Finance must maintain and keep adequate

491 financial records for each account that must:

492 * * *

493 (3) Ensure that the disbursement of funds from each account is
494 used exclusively for the financing of the transportation
495 improvements listed in Section [52-58] 52-50.

496 * * *

497 **[52-54] 52-46. Refunds.**

498 (a) Any person who has paid a development impact tax may apply for a
499 refund of the impact tax if:

500 (1) the County has not appropriated the funds for impact
501 transportation improvements of the types listed in Section
502 [52-58] 52-50, or otherwise formally designated a specific
503 improvement of a type listed in Section [52-58] 52-50 to
504 receive funds, by the end of the sixth fiscal year after the tax is
505 collected;

506 * * *

507 (d) The Director of Permitting Services must investigate each claim and
508 hold a hearing if the petitioner requests a hearing. Within 3 months
509 after receiving a petition for refund of the impact tax, the Director of
510 Permitting Services must provide the petitioner, in writing, with a
511 decision on the impact tax refund request. The decision must include
512 the reasons for the decision, including, as appropriate, a determination
513 of whether impact tax funds collected from the petitioner, calculated
514 on a first-in-first-out basis, have been appropriated or otherwise
515 formally designated for impact transportation improvements of the
516 types listed in Section [52-58] 52-50 within 6 fiscal years. If a refund
517 of the impact tax is due the petitioner, the Director of Permitting

518 Services must notify the Department of Finance and, if the property is
519 located in Gaithersburg or Rockville, the finance director of that city.

520 * * *

521 **[52-55] 52-47. Credits.**

522 * * *

523 (b) A property owner must receive a credit for constructing or
524 contributing to an improvement of the type listed in Section [52-58]
525 52-50 if the improvement reduces traffic demand or provides
526 additional transportation capacity. However, the Department must not
527 certify a credit for any improvement in the right-of-way of a State
528 road, except a transit or trip reduction program that operates on or
529 relieves traffic on a State road or an improvement to a State road that
530 is included in a memorandum of understanding between the County
531 and either Rockville or Gaithersburg.

532 * * *

533 **[52-56] 52-48. Appeals.**

534 * * *

535 **[52-57] 52-49. Tax rates.**

536 * * *

537 **[52-58] 52-50. Use of impact tax funds.**

538 * * *

539 **[52-59] 52-51. Transportation Mitigation Payment.**

540 * * *

541 **Article [XII] V. Development Impact Tax for Public School Improvements.**

542 **[52-87] 52-52. Definitions.**

543 In this Article all terms defined in Section [52-47] 52-39 have the same
544 meanings, and the following terms have the following meanings:

545 * * *

546 [52-88] 52-53. Findings; purpose and intent.

547 * * *

548 [52-89] 52-54. Imposition and applicability of tax.

549 (a) An applicant for a building permit for a residential development must
550 pay a development impact tax for public school improvements in the
551 amount and manner provided in this Article before a building permit
552 is issued for any residential development in the County unless:

553 (1) a credit for the entire tax owed is allowed under Section [52-93]
554 52-58; or

555 (2) an appeal bond is posted under Section [52-56] 52-47.

556 (b) Except as expressly provided in this Article, this tax must be levied,
557 collected, and administered in the same way as the tax imposed under
558 Article [VII] IV. All provisions of Article [VII] IV apply to this tax
559 unless the application of that Article would be clearly inconsistent
560 with any provision of this Article. This tax is in addition to the tax
561 imposed under Article [VII] IV, and any tax paid under this Article
562 must not be credited against any tax due under Article [VII] IV.

563 * * *

564 (e) If the type of proposed development cannot be categorized under the
565 residential definitions in Section [52-47] 52-39 and [52-87] 52-52, the
566 Department must use the rate assigned to the type of residential
567 development which generates the most similar school enrollment
568 characteristics.

569 [52-90] 52-55. Tax rates.

570 * * *

571 (d) Any non-exempt dwelling unit located in a development where at
572 least 30% of the dwelling units are exempt from this tax under Section

573 [52-89(c)(1)-(4)] 52-54(c)(1)-(4) must pay the tax at 50% of the
 574 applicable rate in subsection (a).

575 * * *

576 **[52-91] 52-56. Accounting; use of funds.**

577 * * *

578 **[52-92] 52-57. Refunds.**

579 (a) Except as provided in this Section, Section [52-54] 52-46 applies to
 580 any petition for a refund of taxes paid under this Article. Subsections
 581 [52-54(a)(1)] 52-46(a)(1) and (d) do not apply to taxes paid under this
 582 Article.

583 (b) Any person who has paid a tax under this Article may apply for a
 584 refund of the tax if the County has not appropriated the funds for
 585 public school improvements of the types listed in Section [52-91(d)]
 586 52-56(d) by the end of the sixth fiscal year after the tax is collected.

587 (c) The Director of Permitting Services must investigate each claim and
 588 hold a hearing at the request of the petitioner. Within 3 months after
 589 receiving a petition for refund, the Director must provide the
 590 petitioner, in writing, with a decision on the refund request. The
 591 Director must specify the reasons for the decision, including, if a
 592 refund is claimed under subsection (b), a determination of whether
 593 funds collected from the petitioner, calculated on a first-in-first-out
 594 basis, have been appropriated or otherwise formally designated for
 595 public school improvements of the types listed in Section [52-91(d)]
 596 52-56(d) within 6 fiscal years.

597 **[52-93] 52-58. Credits.**

598 (a) Section [52-55] 52-47 does not apply to the tax under this Article. A
 599 property owner must receive a credit for constructing or contributing

600 to an improvement of the type listed in Section [52-91(d)] 52-56(d),
601 including costs of site preparation. A credit must not be allowed for
602 the cost of any land dedicated for school use, including any land on
603 which the property owner constructs a school.

604 * * *

605 (c) MCPS must:

606 * * *

607 (3) determine whether the improvement is a public school
608 improvement of the type listed in Section [52-91(d)] 52-56(d),

609 * * *

610 (e) (1) A property owner must receive a credit for constructing or
611 contributing to the cost of building a new single family
612 residence that meets Level I Accessibility Standards, as defined
613 in Section [52-18U(a)] 52-107(a).

614 * * *

615 (3) Application for the credit and administration of the credit be in
616 accordance with Subsections [52-18U(e)] 52-108(e) and (f).

617 * * *

618 **[52-94] 52-59. School Facilities Payment.**

619 * * *

620 **Article [VIII] VI. Expedited Development Approval Excise Tax.**

621 **52-60. Payment**

622 * * *

623 **52-61. Rates.**

624 * * *

625 **52-62. Exemptions.**

626 * * *

627 **52-63. Credits.**

628 Any person who pays an expedited development approval tax under Section
629 52-60 may reduce that tax by:

630 (a) any amount the person paid under Article [VII] IV (development
631 impact tax) for any building that is the subject of this tax; and

632 * * *

633 **52-64. Payments.**

634 * * *

635 **[52-64A] 52-65. Collection and administration; interest and penalties;**
636 **violation; lien; annual report; use of funds.**

637 (a) The provisions of Section [52-50] 52-42, except subsection (c), apply
638 to the payment and collection of the expedited development approval
639 excise tax as if it were the development impact tax.

640 * * *

641 **Article [XI] VII. Tobacco Tax.**

642 **[52-81] 52-66. Definitions.**

643 * * *

644 **[52-82] 52-67. Imposition of tax.**

645 * * *

646 **[52-83] 52-68. Tobacco Tax - Exemption.**

647 * * *

648 **[52-84] 52-69. Enforcement.**

649 * * *

650 **[52-85] 52-70. Overdue tax - interest.**

651 If the vendor does not pay the tax when due under Section [52-76(e)]
652 52-67(e), the vendor must pay to the Director, in addition to the tax due, interest at
653 the rate of one percent for each month or fraction of a month that the tax is
654 overdue.

655 **[52-86] 52-71. Penalties.**

656 (a) If a vendor does not pay the tobacco tax when due under Section
657 [52-76(e)] 52-67(e), the vendor is subject to a Class C civil penalty for
658 each taxable tobacco product for which a tax has not been paid.

659 * * *

660 (d) Section [52-18D] 52-21 applies to the tobacco tax imposed under this
661 Article.

662 **Article [XIII] VIII. Excise Tax on Electronic Cigarettes.**

663 **[52-95] 52-72. Definitions.**

664 * * *

665 **[52-96] 52-73. Tax levied; rate.**

666 * * *

667 **[52-97] 52-74. Remittance.**

668 (a) The tax levied under Section [52-96] 52-73 is due and payable for
669 each month on the last day of the next month.

670 * * *

671 (c) If any dealer transports or causes to be transported into the County an
672 electronic cigarette product, that dealer is liable for the payment of the
673 tax imposed under Section [52-96] 52-73 unless that dealer obtains
674 from the supplier of the electronic cigarette product a written
675 certification, in a form approved by the Director, that the supplier is
676 liable for and is paying the tax.

677 **[52-98] 52-75. Cessation of business.**

678 * * *

679 **[52-99] 52-76. Collection; interest and penalties; violation.**

680 (a) If any person does not pay the Director the tax due under Section
681 [52-96] 52-73, that person is liable for:

682 * * *

683 (c) Every person liable for any tax under Section [52-96] 52-73 must
684 preserve for 3 years suitable records necessary to determine the
685 amount of the tax. The Director may inspect and audit the records at
686 any reasonable time.

687 (d) Any failure to pay the tax when due under Section [52-97] 52-74, and
688 any violation of this Section [52-97] 52-74 or this Section, is a Class
689 A violation. Each violation is a separate offense. A conviction under
690 this subsection does not relieve any person from paying the tax.

691 (e) Section [52-18D] 52-21 applies to this tax.

692 **[52-100. Reserved.]**

693 **Article [XIV] IX. Carryout Bag Tax.**

694 **[52-101] 52-77. Definitions**

695 * * *

696 **[52-102] 52-78. Tax imposed.**

697 * * *

698 (b) Each retail establishment that provides a carryout bag to a customer
699 must collect the amount of the tax imposed under subsection (a) when
700 the customer makes any payment for goods in person, through the
701 Internet, by telephone, by facsimile, or by any other means. The retail
702 establishment must hold the taxes required to be collected under this
703 Section in trust for the County until remitted as required under Section
704 [52-103] 52-79.

705 * * *

706 **[52-103] 52-79. Remittance.**

707 (a) Except as provided in subsection (b), on or before the 25th of each
708 month, each retail establishment must remit the full amount of the tax
709 collected for all carryout bags provided to a customer during the

710 previous month, less the amount retained under Section [52-102(c)]
711 52-78(c).

712 (b) A retail establishment is only required to remit the taxes to the
713 Director when the cumulative taxes collected under [section
714 52-102(a)] Section 52-78(a) since the previous remittance, if any,
715 exceeds \$100.

716 * * *

717 **[52-104] 52-80. Interest and penalties.**

718 (a) If a retail establishment does not remit to the Director any tax owed
719 under Section [52-103] 52-79 when due, the retail establishment is
720 liable for:

721 * * *

722 **[52-105] 52-81. Prohibited conduct.**

723 * * *

724 **[52-106] 52-82. Regulations.**

725 * * *

726 **[52-107] 52-83. Enforcement.**

727 * * *

728 **Article X. Property Tax Credits.**

729 **[52-11] 52-84. Real property tax credits for permanently and totally disabled**
730 **homeowners.**

731 * * *

732 **[52-11A] 52-85. Homeowners property tax credit.**

733 * * *

734 **[52-11B] 52-86. Credit to offset certain income tax revenues.**

735 * * *

736 **[Article III] 52-87. Scenic Easement Tax Credit.**

737 **[52-28. Definitions.] (a) Definitions.** * * *

738 **[52-29. Tax credit generally.] (b) Tax credit generally.** * * *

739 **[52-30. Basic requirements.] (c) Basic requirements.** To qualify for a tax credit,
 740 the following basic requirements must be met:

741 [(a)] (1) * * *

742 [(b)] (2) * * *

743 [(c)] (3) * * *

744 [(d)] (4) * * *

745 [(e)] (5) * * *

746 [(f)] (6) * * *

747 **[52-31. Standards and categories of credits.] (d) Standards and categories of**
 748 **credits.** * * *

749 [(a)] (1) * * *

750 [1.] (A) * * *

751 [2.] (B) * * *

752 [a.] (i) * * *

753 [b.] (ii) * * *

754 [(b)] (2) * * *

755 [1.] (A) * * *

756 [2.] (B) * * *

757 [a.] (i) * * *

758 [b.] (ii) * * *

759 **[52-32. Determination and duration of tax credit.] (e) Determination and**
 760 **duration of tax credit.** * * *

761 [(a)] (1) * * *

762 [(b)] (2) * * *

763 [(c)] meets the basic requirements, together with the standards of one
 764 of the categories in [Section 52-31] paragraph (d).

765 * * *

766 **[52-33. Valuation, assessment and condemnation.]** (f) Valuation, assessment,
 767 and condemnation. * * *

768 **[52-34. Application for tax credit.]** (g) Application for tax credit.

- 769 (1) The owner of such real property or his duly authorized agent
 770 [shall] must on or before [sixty (60)] 60 days [prior to] before
 771 the annual date of finality or semi-annual date of finality,
 772 whichever may be applicable, file with the [county council]
 773 County Council a claim for such tax credit in such form as may
 774 be required by the [council] Council. [Such] Any application
 775 [shall] must include a description of the property on which the
 776 scenic easement is to be granted and [shall] must be signed by
 777 all owners, holders of encumbrances, and other parties in
 778 interest. The [county council shall then] County Council must
 779 determine whether the property conforms to and meets the basic
 780 requirements and standards of one of the categories provided in
 781 [section 52-31] paragraph (d). If it does, the applicant [shall]
 782 must then submit a scenic easement deed and a certificate of
 783 title prepared by a member of the bar of the court of appeals of
 784 Maryland showing the effect of such easement [upon] on the
 785 land described therein. [Such] Any easement [shall] must not be
 786 preceded by any prior interest to secure a debt or otherwise
 787 which would affect the priority of [such] the easement.
- 788 (2) If deemed necessary by the [council] Council, a survey by a
 789 registered land surveyor or professional engineer may be
 790 required[; if]. If required, [such] the survey [shall] must show
 791 the land described, the location of the improvements thereon,

792 the area of land subject to the easement, and a site location
 793 sketch showing its relation to the geographical features which
 794 relate to its scenic and open space value. The expense of this
 795 survey and the title certificate may be assumed by the grantee
 796 or the [county council] County Council in its discretion, if a
 797 request is made therefor in the original application. The [county
 798 council shall then] County Council must either accept the
 799 scenic easement and grant the tax credit or reject the application
 800 and deny the credit. If the [council] Council accepts the
 801 easement, the tax credit [shall become] becomes effective upon
 802 recordation of the deed in the land records of the [county]
 803 County. The [county council shall] County Council must issue
 804 an appropriate notice to be delivered by the landowner to the
 805 [director of finance] Director of Finance.

806 **[52-35. Interpretation.]** (h) Interpretation. * * *

807 **[Article VI] 52-88. Historic Preservation Tax Credit.**

808 **[52-41. Tax credit generally.]** (a) Tax credit generally. * * *

809 **[52-42. Qualifications for tax credit.]** (b) Qualifications for tax credit.

810 [(a)] (1) * * *

811 [(1)] (A) * * *

812 [(2)] (B) * * *

813 [(A)] (i) * * *

814 [(B)] (ii) * * *

815 [(3)] (C) * * *

816 [(4)] (D) * * *

817 [(b)] (2) * * *

818 [(1)] (A) * * *

819 [(2)] (B) * * *

820 [52-43. Use of tax credit.] (c) Use of tax credit.

821 [(a)] (1) The tax credit is [25 percent] 25% of the taxpayer's qualified
 822 expenses under [section 52-42] paragraph (b).

823 [(b)] (2) * * *

824 [52-44. Application for tax credit; appeals.] (d) Application for tax credit;
 825 appeals.

826 [(a)] (1) * * *

827 [(1)] (A) * * *

828 [(2)] (B) An application must include receipts and an oath or
 829 affirmation by the taxpayer that the receipts are for
 830 qualified expenses under [section 52-42] paragraph (b).

831 [(3)] (C) * * *

832 [(4)] (D) * * *

833 [(5)] (E) The County Director of Finance may require
 834 additional information and documentation from the
 835 taxpayer, and may reject all or part of the claimed
 836 expenses for lack of adequate documentation or if the
 837 claimed expenses do not qualify under [section 52-42]
 838 paragraph (b). The Director must notify the taxpayer of
 839 the Director's decision on the application.

840 [(b)] (2) * * *

841 [52-45. Penalties.] (e) Penalties.

842 [(a)] (1) * * *

843 [(b)] (2) * * *

844 [52-46. Regulations.] (f) Regulations. * * *

845

846 **[Article IX] 52-89. Conservation Land Tax Credit.**

847 **[52-65. Definitions.] (a) Definitions.**

848 * * *

849 [(a)] * * *

850 [(b)] * * *

851 **[52-66. Amount of credit.] (b) Amount of credit.**

852 [(a)] (1) * * *

853 [(b)] (2) * * *

854 [(1)] (A) * * *

855 [(2)] (B) * * *

856 **[52-67. Allowance and duration of tax credit.] (c) Allowance and duration of tax**
 857 **credit.**

858 [(a)] (1) * * *

859 [(b)] (2) * * *

860 [(c)] (3) * * *

861 [(1)] (A) * * *

862 [(2)] (B) * * *

863 [(3)] (C) * * *

864 [(d)] (4) * * *

865 [(e)] (5) If a conservation easement referenced in Section
 866 [52-65(a)(2)(A)] 52-89(a)(2)(A) is terminated, or if a land trust
 867 sells conservation land subject to a resale agreement to any
 868 person other than a government agency or another land trust,
 869 the owner of the land must repay the County all credits allowed
 870 under this Article and interest computed at the rate applicable to
 871 unpaid taxes when the taxes were due.

872 **[52-68. Administration of tax credit.] (d) Administration of tax credit.**

873 [(a)] (1) * * *

874 [(b)] (2) * * *

875 [(c)] (3) * * *

876 [(d)] (4) * * *

877 **[Article X] 52-90. New Jobs Tax Credit and Enhanced New Jobs Tax Credit.**

878 **[52-69. Tax credits.] (a) Tax credits.** * * *

879 **[52-70. Definitions.] (b) Definitions.** * * *

880 [(a)] * * *

881 [(b)] * * *

882 [(c)] * * *

883 [(d)] * * *

884 **[52-71. Eligibility for tax credit.] (c) Eligibility for tax credit.**

885 [(a)] (1) * * *

886 [(1)] (A) * * *

887 [(2)] (B) * * *

888 [(b)] (2) * * *

889 [(1)] (A) * * *

890 [(2)] (B) * * *

891 [(c)] (3) * * *

892 [(1)] (A) * * *

893 [(2)] (B) * * *

894 [(3)] (C) * * *

895 [(4)] (D) * * *

896 [(5)] (E) * * *

897 [(d)] (4) * * *

898 **[52-72. Amount of tax credit; pass-through to lessees.] (d) Amount of tax credit;**

899 pass-through to lessees.

900 [(a)] (1) * * *

901 [(1)] (A) * * *

902 [(2)] (B) * * *

903 [(3)] (C) * * *

904 [(b)] (2) * * *

905 [(1)] (A) * * *

906 [(2)] (B) * * *

907 [(c)] (3) * * *

908 **[52-73. Recapture of tax credit.] (e) Recapture of tax credit.**

909 [(a)] (1) * * *

910 [(b)] (2) * * *

911 [(c)] (3) * * *

912 **[52-74. Administration of tax credit.] (f) Administration of tax credit.**

913 [(a)] (1) * * *

914 [(b)] (2) * * *

915 [(c)] (3) * * *

916 [(1)] (A) * * *

917 [(2)] (B) * * *

918 [(3)] (C) * * *

919 [(d)] (4) * * *

920 [(e)] (5) * * *

921 **[Article XI] 52-91. Brownfields Property Tax Credit.**

922 **[52-75. Definitions.] (a) Definitions.** * * *

923 [(a)] * * *

924 [(b)] * * *

925 [(c)] * * *

926 [(d)] * * *

927 [(e)] * * *

928 [(f)] * * *

929 [(g)] * * *

930 [(h)] * * *

931 [(i)] * * *

932 [(j)] * * *

933 **[52-76. Participation.] (b) Participation.** * * *

934 **[52-77. Property Tax Credits.] (c) Property tax credits.**

935 [(a)] (1) * * *

936 [(b)] (2) * * *

937 [(1)] (A) * * *

938 [(2)] (B) * * *

939 **[52-78. Applicability.] (d) Applicability.** The tax credits in [Section 52-77]
 940 paragraph (c) apply for:

941 [(a)] (1) * * *

942 [(b)] (2) * * *

943 **[52-79. Contribution to Fund.] (e) Contribution to Fund.** * * *

944 **[52-80. Termination of Credit.] (f) Termination of credit.** * * *

945 [(a)] (1) * * *

946 [(b)] (2) * * *

947 **[52-11C] 52-92. Property tax credit — senior citizens of limited income.**

948 (a) The Director of Finance must allow a tax credit each year against the
 949 general County tax and all special service area taxes imposed on any
 950 real property that is owned by, and is the principal residence of, an
 951 individual who:

- 952 (1) is at least 65 years old; and
- 953 (2) qualifies to receive either the state Homeowners' Property Tax

954 Credit or the County supplement to the Homeowners' Property
955 Tax Credit under Section [52-11A] 52-85, or both.

956 (b) For each taxable year, the credit under this Section equals 50% of the
957 total state and County credit awarded for that tax year under state law
958 and Section [52-11A] 52-85.

959 * * *

960 **[52-18A] 52-93. Tax credit for certain nonprofit organizations.**

961 * * *

962 **[52-18E] 52-94. Day care property tax credit.**

963 * * *

964 **[52-18H] 52-95. Personal property tax-Research and development exemption.**

965 * * *

966 **[52-18I] 52-96. Property tax credit-Leased property-Religious organizations.**

967 * * *

968 **[52-18J] 52-97. Property tax credit for Audubon Naturalist Society**

969 * * *

970 **[52-18K] 52-98. Property tax credit - fire sprinkler systems.**

971 * * *

972 **[52-18L] 52-99. Property tax credits - arts and entertainment district.**

973 * * *

974 **[52-18N] 52-100. Property tax credit — surviving spouse of law enforcement
975 officer or rescue worker.**

976 * * *

977 **[52-18O] 52-101. Home computer telecommuting incentive.**

978 * * *

979 **[52-18P] 52-102. Property tax credit — nonprofit swim clubs.**

980 * * *

981 **[52-18Q] 52-103. Property tax credit — energy and environmental design.**

982 * * *

983 **[52-18R] 52-104. Property tax credit — renewable energy.**

984 * * *

985 **[52-18S] 52-105. Property tax credit — publicly sponsored business incubator.**

986 * * *

987 **[52-18T] 52-106. Property tax credit — accessibility features.**

988 * * *

989 **[52-18U] 52-107. Property tax credit — level I and level II accessibility**
990 **standards.**

991 * * *

992 (c) *Amount of Credit.* The tax credit permitted by this Section must be as
993 follows:

994 (1) For features meeting Level I Accessibility Standards, certified
995 costs of up to \$3,000 less any credit received against the
996 Development Impact Tax for School Improvements under
997 Section [52-93] 52-58 for those features and less any funds or
998 assistance received for the accessibility feature.

999 (2) For features meeting Level II Accessibility Standards, certified
1000 costs of up to \$10,000 less any credit received against the
1001 Development Impact Tax for School Improvements under
1002 Section [52-93] 52-58 for those features and less any funds or
1003 assistance received for the accessibility feature.

1004 * * *

1005 **[52-18T] 52-108. Burtonsville Enterprise Zone Property.**

1006 * * *

1007 **[52-18W] 52-109. Property tax credit — reduced rent for elderly or disabled**
1008 **tenants.**

1009 * * *

LEGISLATIVE REQUEST REPORT

Bill 7-16 *Technical Corrections*

DESCRIPTION: Makes technical, typographical, grammatical, and other non-substantive corrections to County law.

PROBLEM: Codifying several new laws revealed several technical and other non-substantive errors that could confuse a person trying to follow or enforce County law.

GOALS AND OBJECTIVES: To correct technical and other non-substantive errors in the County Code.

COORDINATION: Council legal staff and County Attorney's Office.

FISCAL IMPACT: To be requested.

ECONOMIC IMPACT: To be requested.

EVALUATION: Not applicable.

EXPERIENCE ELSEWHERE: Not applicable.

SOURCE OF INFORMATION: Amanda Mihill, Council Staff (240) 777-7815
Tammy Seymour, Office of the County Attorney (240) 777-6789

APPLICATION WITHIN MUNICIPALITIES: The applicability of other provisions in municipalities follows the applicability of the underlying provision of the County Code.

PENALTIES: Not applicable.