



House Bill 863

Property Tax - Exemption – Community-Managed Open Space

MACo Position: **SUPPORT**

Date: March 26, 2014

To: Budget & Taxation Committee

From: Andrea Mansfield

The Maryland Association of Counties (MACo) **SUPPORTS** House Bill 863 as amended. The intent of HB 863 is to preserve and support community-managed open space, which includes local parks, gardens, or areas used for the general benefit of the local community. To be considered a community-managed open space, a community open space management entity must have a cooperative agreement with the Maryland Environmental Trust.

While the bill as introduced only applied to Baltimore City, amendments offered by the sponsor during the hearing expanded the scope of this legislation to include all community-managed open space in the state, affecting property tax revenues in all local jurisdictions. Baltimore City also offered amendments to require a community open space management entity to enter into an agreement with the appropriate local governing body that is subject to periodic review before a property tax exemption is granted. MACo supports this approach as it would allow the local government to affirmatively approve the property as newly tax exempt instead of providing for a blanket exemption. The periodic review would ensure that this property continues to be used most appropriately as community open space.

The amendments offered provide for the appropriate level of local oversight. Therefore, MACo **SUPPORTS** HB 863 as amended and urges the Committee to give the bill a **FAVORABLE** report.