



Senate Bill 1242

Burial Sites – Access, Disinterment, Criminal Penalties, and Tax Credit

MACo Position: **SUPPORT**
with AMENDMENTS

Date: March 22, 2018

To: Finance and Budget and Taxation Committees

From: Natasha Mehu

The Maryland Association of Counties (MACo) **SUPPORTS SB 1242 WITH AMENDMENTS** as it provides local governments assistance in preserving blighted and abandoned cemeteries. Amendments will ensure that local governments are in control of their new authorities.

SB 1242 provides local governments with a means for recovering the costs of repair or maintenance work performed by the local government. The county must first send notice to the owner that the site needs repair or maintenance. If the owner does not respond after two notices, the county is authorized to perform the needed work and then either charge the costs to the owner or impose a lien on the property.

Under current law, there is no mechanism for local governments to recoup the costs for these services from the owner of the cemetery. Local governments that would like to remedy or restore abandoned private cemeteries may only raise money to perform the services themselves, or rely on charitable organizations and community service volunteers. This bill creates a mechanism for local governments to offset the costs associated with preserving these abandoned properties while ensuring that the owner of the property is also invested.

Additionally the bill authorizes counties to grant, under local law, a local property tax credit on an improvement of real property that substantiates, demarcates, commemorates, or celebrates a burial ground. MACo seeks amendments to clarify that counties set the terms of the credit under local law – a common practice with locally enacted tax credit programs.

Local governments share interest in maintaining the integrity of burial sites within their communities, many of which have historical or cultural significance. This bill helps provide a means for local governments to afford this upkeep when merited. For these reasons, MACo urges a **FAVORABLE WITH AMENDMENTS** report on SB 1242.

Amendments

On page 12, in line 18, before "THE" insert "(A).

In after line 23, insert "(B) **THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE GOVERNING BODY OF A COUNTY OR OF A MUNICIPAL CORPORATION THAT GRANTS A PROPERTY TAX CREDIT UNDER THIS SUBTITLE SHALL SET THE DURATION, AMOUNT, AND OTHER TERMS OF THE CREDIT UNDER LOCAL LAW.**"