



MARYLAND
Association of
COUNTIES

Senate Bill 1242

Burial Sites – Access, Require Consultation, and Tax Credit

MACo Position: **SUPPORT**

To: Health and Government Operations Committee

Date: April 6, 2018

From: Natasha Mehu

The Maryland Association of Counties (MACo) **SUPPORTS SB 1242** as it provides local governments assistance in preserving blighted and abandoned cemeteries. As amended, the bill ensures that local governments are in control of their new authorities.

SB 1242 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. As amended, the bill now clarifies 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 incentivize owners of cemeteries to preserve the properties. For these reasons, MACo urges a **FAVORABLE** report on SB 1242.