

COUNTY COUNCIL OF BALTIMORE COUNTY, MARYLAND  
Legislative Session 2025, Legislative Day No. 14

Bill No. 61-25

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Councilmembers Jones & Young

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By the County Council, September 2, 2025

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A BILL  
ENTITLED

AN ACT concerning

Revitalization Property Tax Credit

FOR the purpose of making available a certain revitalization tax credit for properties within a State designated transit-oriented development located in certain areas of the Owings Mills area or the Woodlawn Commercial Revitalization District under certain circumstances; establishing the conditions and duration for the tax credit; and generally relating to the revitalization tax credit.

BY repealing and re-enacting, with amendments

Section 11-2-202  
Article 11 – Taxation  
Title 2 – Ad Valorem Taxes  
Subtitle 2 – Property Tax Credits for Improvements  
Baltimore County Code, 2015

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.  
[Brackets] indicate matter stricken from existing law.  
~~Strike out~~ indicates matter stricken from bill.  
Underlining indicates amendments to bill.

WHEREAS, Baltimore County has stated its intention to support transit-oriented developments within the jurisdiction, with Master Plan 2030 assigning great weight to transportation access and, particularly, proximity to transit stations; and

WHEREAS, Master Plan 2030 identified a clear goal of incentivizing transit-oriented developments, describing them as providing a “unique opportunity to increase transit ridership and connectivity” within the County and the region; and

WHEREAS, at this time, the Metro Centre at Owings Mills is the only State-designated transit-oriented development in Baltimore County; and

WHEREAS, this mixed-use development features commercial/retail, office, and residential components and also includes, as a centerpiece, a public library and branch of the Community College of Baltimore County, which represent a multi-million-dollar investment by Baltimore County; and

WHEREAS, the proposed tax credit will incentivize the intensification, particularly in the form of additional residential units, of the State-designated transit-oriented development and, in turn, promote usage of the Baltimore Metro SubwayLink and utilization of the public library and the Community College campus; and

WHEREAS, another area in need of investment lies within the Woodlawn Commercial Revitalization District (CRD); and

WHEREAS, the Woodlawn CRD includes an area of B.M.-C.T. zoning, which was designated by Master Plan 2030 as a Regional Commercial Node due to the presence of the aging and outdated Security Square Mall; and

WHEREAS, the County Council recognized that Regional Commercial Nodes present “valuable opportunities to intensify redevelopment efforts, transform land-use paradigms and

improve quality of life;" and

WHEREAS, over the last several years, Baltimore County has demonstrated a commitment to revitalizing the Security Square Mall through the acquisition of 39± of the 88± acres and the completion of a design charrette; and

WHEREAS, while “Reimagine Security Square” presented scenarios for an eventual dense, mixed-use development – one with retention of the mall and one with the eventual demolition of the mall – these scenarios will require the cooperation of the other property owners and significant private investment; and

WHEREAS, in an effort to kickstart these revitalization efforts, the County Council seeks to provide assistance to property owners and businesses within the study area in the form of a tax credit to incentivize the redevelopment and full build-out of the Security Square Mall; now therefore

SECTION 1. BE IT ENACTED BY THE COUNTY COUNCIL OF BALTIMORE COUNTY, MARYLAND, that the Laws of Baltimore County read as follows:

## ARTICLE 11 – TAXATION

## Title 2 – Ad Valorem Taxes

## Subtitle 2 – Property Tax Credits for Improvements

§ 11-2-202. Revitalization Property Tax Credit.

(a) (1) In this section the following words have the meanings indicated.

1                   (2) “Base value” means the full cash value of the property used to determine the  
2                   assessment on which the county property tax on real property was imposed before the substantial  
3                   completion and first assessment of the improvements.

4                   (3) “Commercially zoned properties” are properties that are:

5                               (i) Located in any of the county's designated commercial revitalization  
6                   districts as specified in the master plan or by resolution of the County Council;

7                               (ii) Mobile home parks as defined in Title 4, Subtitle 3 of this article; [or]

8                               (iii) Senior housing developments; OR

9                               (IV) LOCATED WITHIN A STATE DESIGNATED TRANSIT  
10                  ORIENTED DEVELOPMENT AND IN THE C.T. DISTRICT OF OWINGS MILLS.

11                   (4) “Eligible assessment” means the difference between the base value and the  
12                   actual full cash value as determined by the State Department of Assessments and Taxation for  
13                   the applicable taxable period in which the tax credit under this section is granted.

14                   (5) “Improvements” means physical improvements, paid for in whole or in part  
15                   by the applicant:

16                               (i) To a mobile home park by a mobile home park operator; or

17                               (ii) To a building or structure that requires the issuance of a permit under  
18                  Article 35, Title 2 of the Code.

19                   (6) “Senior housing development” means a housing development restricted to  
20                   seniors, age 60 or older, and located within an approved planned unit development as provided in  
21                   the Baltimore County Zoning Regulations.

22                   (7)    (i) “Qualified improvements” means improvements:

23                               1. To commercially zoned properties; and

1                               2. Which have a full cash value of \$50,000 or more as reflected in  
2 the records of the State Department of Assessments and Taxation in the year of their substantial  
3 completion and assessment.

4                               (ii) “Qualified improvements” does not include improvements on  
5 properties:

6                                       1. Used for the primary purpose of a railroad or public utility  
7 company; or

8                                       2. Covered by the Maryland Condominium Act.

9               (b) The Director shall grant a revitalization property tax credit to a taxpayer who meets  
10 the requirements of this section.

11               (c)     (1) Within 120 days after the issuance of a notice of assessment by the State  
12 Department of Assessments and Taxation for qualified improvements, the taxpayer shall submit  
13 an application to the Director for a tax credit, under oath, on a form provided by the Director.

14                               (2) The taxpayer may submit an application for a tax credit more than 120 days  
15 after the issuance of a notice of assessment but the tax credit shall terminate on the date the tax  
16 credit would have terminated if the taxpayer had submitted the application in compliance with  
17 paragraph (1) of this subsection.

18               (d) On the application, the taxpayer shall demonstrate that the taxpayer has made  
19 qualified improvements.

20               (e)     (1) Based on the recommendation of the Director of Economic and Workforce  
21 Development, the Director of Budget and Finance shall:

22                               (i) Within 30 days after receiving the application, grant or deny the  
23 application for a tax credit under this section;

1 (ii) Notify the applicant of the decision at the address in the application;  
2 and(iii)In the case of a denial, state the reasons for the denial.

3 (2) If the Director does not grant or deny the tax credit within 30 days after  
4 receiving the application, the application is deemed to be approved.

5 (f) A taxpayer whose application for a tax credit is denied may appeal the Director's  
6 decision as provided for in § 11-2-204 of this subtitle.

7 (g) (1) This subsection applies only to a mobile home park or senior housing  
8 development.

9 (2) The property tax credit granted under this section shall equal:

10 (i) 100% of the increase in county real property taxes attributable to the  
11 substantial completion and assessment of the qualified improvements:

- 12 1. In a mobile home park; or  
13 2. A senior housing development that is located in a designated  
14 commercial revitalization district; or

15 (ii) 50% of the increase in county real property taxes attributable to the  
16 substantial completion and assessment of the qualified improvements for a senior housing  
17 development that is not located in a designated commercial revitalization district.

18 (3) Notwithstanding the requirement within the senior housing development  
19 definition that such a housing development be located within an approved planned unit  
20 development, the 50% credit applicable under paragraph (2)(ii) of this subsection shall also apply  
21 to a senior housing development that is not located within an approved planned unit  
22 development, if:

23 (i) Such development is part of a mixed-use development; and

(ii) Any portion of the mixed-use development is located within 500 feet of an MTA light rail station.

(h) Same – Other revitalization property OR STATE DESIGNATED TRANSIT ORIENTED DEVELOPMENT.

(1) This subsection does not apply to a mobile home park or senior housing development.

(2) The tax credit granted under this section shall equal 100% of the amount of property tax imposed on the eligible assessment of a property granted a tax credit under this section.

(i) Except as provided in subsection (h)(2) of this section, the property tax credit granted under this section may not exceed the amount of the taxes assessed for the qualified improvements.

(j) (1) Except as provided in paragraph (2), the property tax credit granted under this section may not be combined with any other tax credit or payment in lieu of taxes applicable to the qualified improvements OR TAX INCREMENT FINANCING, UNLESS THE ADMINISTRATOR CERTIFIES THAT THE QUALIFIED IMPROVEMENTS ARE NOT NECESSARY TO SECURE PAYMENT OF ANY DEBT FUNDED BY THE APPLICABLE TAX INCREMENT REVENUES ON THE BASIS OF THE MOST RECENT REASSESSMENT OF SUCH IMPROVEMENTS.

(2) The property tax credit granted under this section may be combined with the property tax credit granted under § 11-2-203.1. The tax credit under § 11-2-203.1 shall be applied when the tax credit under this section has expired.

1           (k)     (1) The tax credit provided under subsection (g) of this section shall begin with  
2 the tax year beginning on July 1 following:

- 3                   (i) The substantial completion and assessment of the improvements; or  
4                   (ii) The approval of a tax credit applied for as authorized under subsection  
5 (c)(2) of this section.

6           (2) The tax credit provided under subsection (h) of this section shall begin, as  
7 applicable:

- 8                   (i) On July 1 following:
- 9                         1. The substantial completion and assessment of the  
10 improvements; or
- 11                        2. The approval of a tax credit applied for as authorized under  
12 subsection (c)(2) of this section; or
- 13                   (ii) As applicable, with the first assessment under § 11-2-306, § 11-2-307,  
14 or § 11-2-308 of this title following:

- 15                        1. The substantial completion and assessment of the  
16 improvements; or
- 17                        2. The approval of a tax credit applied for as authorized under  
18 subsection (c)(2) of this section.

19           (l) Except as provided under subsection (c)(2) of this section, the tax credit granted under  
20 this section shall continue for a total of:

- 21                   (1) 5 tax years; [or]  
22                   (2) 10 tax years if the qualified improvements exceed \$10,000,000; OR



1 (3) FOR A PROPERTY QUALIFYING UNDER SUBSECTION (A)(3)(IV) OF  
2 THIS SECTION OR A PROPERTY LOCATED WITHIN THE SECURITY SQUARE MALL  
3 REGIONAL COMMERCIAL NODE, AS DESIGNATED BY THE BALTIMORE COUNTY  
4 MASTER PLAN 2030, AND ZONED B.M.-C.T.:

5 (I) 30 TAX YEARS FOR QUALIFIED IMPROVEMENTS TO A  
6 RESIDENTIAL BUILDING IN WHICH 10% OF THE TOTAL NUMBER OF UNITS ARE  
7 AFFORDABLE UNITS.

8 1. FOR PURPOSES OF THIS SUBSECTION,  
9 AFFORDABILITY SHALL BE CALCULATED BASED ON 60% OF THE AREA MEDIAN  
10 INCOME (BALTIMORE-COLUMBIA-TOWSON) AS DETERMINED ANNUALLY BY U.S.  
11 DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT, AND RENT FOR THOSE  
12 UNITS SHALL NOT EXCEED 30% OF ANNUAL INCOME.

13 2. IN ORDER TO QUALIFY FOR THIS TAX CREDIT, RENT  
14 FOR THE AFFORDABLE UNITS SHALL REMAIN AT 60% OF THE AREA MEDIAN  
15 INCOME (BALTIMORE-COLUMBIA-TOWSON) FOR THE DURATION OF THE TAX  
16 CREDIT;

17 (II) 30 YEARS FOR ANY OTHER RESIDENTIAL BUILDING OR A  
18 BUILDING FOR SENIOR HOUSING, ASSISTED LIVING, LIFE CARE, CONTINUING  
19 CARE, OR ELDERLY HOUSING, THAT IS AT LEAST 60 FEET IN HEIGHT.

20 1. THIS TAX CREDIT MAY BE NOT GRANTED UNLESS  
21 THE BUILDING UNDER SUBPARAGRAPH (I) OF THIS SUBSECTION HAS BEEN  
22 CONSTRUCTED AND HAS RECEIVED A USE AND OCCUPANCY PERMIT; OR

1 (III) 20 TAX YEARS FOR OTHER QUALIFIED IMPROVEMENTS  
2 EXCEEDING \$10,000,000.

3 (m) A tax credit granted under this section runs with the property and a change in  
4 ownership does not result in a lapse of the tax credit.

5  
6 SECTION 2. AND BE IT FURTHER ENACTED, that this Act, having been passed by  
7 the affirmative vote of five members of the County Council, shall take effect 14 days after its  
8 enactment.