AN ACT concerning

Privately Owned Airplane Landing Strips --

Tax Exemption

FOR the purpose of exempting from the assessment of real property
tax certain privately owned airplane landing strips which are open
to the public.

BY ADDING:

SUBTITLE 10. FINANCE AND TAXATION.

Section 10-194.1,

The Prince George's County Code


SECTION 1. BE IT ENACTED by the County Council of Prince
George's County, Maryland, that a new Section 10-194.1 be and the
same is hereby added to the Prince George's County Code to read as
follows:

SUBTITLE 10. FINANCE AND TAXATION.

DIVISION 8. TAX ASSESSMENT, LEVY AND COLLECTION.

Subdivision 1A. Property Tax.
Sec. 10-194.1. Same; Airplane landing strips.

(a) All property on which is located essential portions of improved airplane landing strips as certified by the Maryland State Aviation Administration, is hereby exempted from County property tax in accordance with Section 8-302, Tax-Property Article, Annotated Code of Maryland, provided that the landing strip is:

1. Located on privately owned land;
2. Used by the public;
3. Licensed under Title V of the Transportation Article of the Annotated Code of Maryland; and
4. Identified in the Maryland Aviation System Plan as essential to the State's air transportation system.

(b) Application and proof of eligibility for exemption shall be filed with the Director of Finance on forms approved by the Director of Finance no later than October 1 of the tax year for which exemption is sought.

SECTION 2. BE IT FURTHER ENACTED that the exemption provided in Section 1 of this Act shall be effective beginning with the Tax Year beginning July 1, 1989.

SECTION 3. BE IT FURTHER ENACTED that this Act shall take effect forty-five (45) calendar days after the date it becomes law.
Adopted this 25th day of July, 1989.

COUNTY COUNCIL OF PRINCE
GEORGE'S COUNTY, MARYLAND

BY: [Signature]
JoAnn T. Bell
Chairman

ATTEST:

Joan M. Schmuhl, CMC
Clerk of the Council

DATE: August 8, 1989

KEY:

Underscoring indicates language added to existing law.

EFFECTIVE: September 25, 1989