

**COUNTY COUNCIL OF PRINCE GEORGE'S COUNTY, MARYLAND**  
**2010 Legislative Session**

Bill No. CB-10-2010  
 Chapter No. 6  
 Proposed and Presented by Council Member Campos  
 Introduced by Council Members Campos and Dernoga  
 Co-Sponsors \_\_\_\_\_  
 Date of Introduction April 27, 2010

**BILL**

1 AN ACT concerning

2 Prince George's County Arts and Entertainment District - Real Property Tax Credit  
 3 For the purpose of approving a real property tax credit for qualifying residing artists and for arts  
 4 and entertainment enterprises; and generally relating to a real property tax credit.

5 WHEREAS, pursuant to the Economic Development Article of the Annotated Code of  
 6 Maryland, Sections 4-701 through 4-707, Prince George's County and four municipal  
 7 corporations approved of the establishment of the Prince George's County Arts and  
 8 Entertainment District; namely, the County and Hyattsville, Mount Rainier, Brentwood, and  
 9 North Brentwood. Municipal corporation approval is attached hereto, and is incorporated by  
 10 reference herein as Attachment A; and

11 WHEREAS, the Prince George's County Arts and Entertainment District consists of  
 12 approximately 257 acres of commercial, residential, industrial, mixed-use zones along Route 1 as  
 13 established in CR-83-2001. A map of the Prince George's County Arts and Entertainment  
 14 District is attached hereto, and is incorporated by reference herein as Attachment B; and

15 WHEREAS, pursuant to Section 9-240 of the Tax-Property Article of the Annotated Code  
 16 of Maryland, the governing body of a county or municipal corporation may grant, by law, a  
 17 property tax credit against the county or municipal corporation property tax imposed on a  
 18 manufacturing, commercial, or industrial building that: (1) is located in an arts and entertainment  
 19 district; and (2) is wholly or partially constructed or renovated to be capable for use by a  
 20 qualifying residing artist or an arts and entertainment enterprise. A property tax credit granted  
 21 under this Section may not be granted for more than ten (10) years. A property tax credit granted

1 under this Section is based on the incremental increase in real property value due to the  
2 construction and/or renovation of real property dedicated for use by a qualifying residing artist or  
3 an arts and entertainment enterprise; and

4 WHEREAS, pursuant to Section 9-240 of the Tax-Property Article of the Annotated Code  
5 of Maryland, “arts and entertainment district”, “arts and entertainment enterprise”, and  
6 “qualifying residing artist” have the meanings stated in Economic Development Article, Section  
7 4-701 of the Code; and

8 WHEREAS, the real property tax credit is based on a declining rate of 100% in taxable year  
9 one, 80% in taxable year two, 60% in taxable year three, 40% in taxable year four and 20% in  
10 taxable year five.

11 NOW, THEREFORE:

12 SECTION 1. BE IT ENACTED that the County Council of Prince George’s County  
13 approves the real property tax credit for qualifying residing artists and for arts and entertainment  
14 enterprises and that the County, grants, by law, a property tax credit against the county property  
15 tax imposed on a manufacturing, commercial, or industrial building that: (1) is located in an arts  
16 and entertainment district; and (2) is wholly or partially constructed or renovated to be capable  
17 for use by a qualifying residing artist or an arts and entertainment enterprise.

18 SECTION 2. BE IT FURTHER ENACTED, the real property tax credit is based on a  
19 declining rate of 100% in taxable year one, 80% in taxable year two, 60% in taxable year three,  
20 40% in taxable year four and 20% in taxable year five. A property tax credit granted under this  
21 Section may not be granted for more than five (5) years.

22 SECTION 3. BE IT FURTHER ENACTED that this Act shall take effect forty-five (45)  
23 calendar days after it becomes law.

Adopted this 18<sup>th</sup> day of May, 2010.

COUNTY COUNCIL OF PRINCE  
GEORGE'S COUNTY, MARYLAND

BY: \_\_\_\_\_  
Thomas E. Dernoga  
Chairperson

ATTEST:

\_\_\_\_\_  
Redis C. Floyd  
Clerk of the Council

APPROVED:

DATE: \_\_\_\_\_

BY: \_\_\_\_\_  
Jack B. Johnson  
County Executive