



Effective: June 5, 2019

**AN EMERGENCY ORDINANCE
OF THE CITY COUNCIL OF NEW CARROLLTON AMENDING THE CODE
OF THE CITY OF NEW CARROLLTON, CHAPTER 6 “BUDGET AND FINANCE”
TO REPEAL § 6-14 “NONPROFIT SWIMMING POOL TAX CREDIT PROGRAM”
AND TO RE- ENACT IT WITH AMENDMENTS AS CITY CODE, CHAPTER 105
“TAXATION”, ARTICLE IV “NONPROFIT SWIMMING POOL TAX CREDIT,”
§ 105-9 “NONPROFIT SWIMMING POOL TAX CREDIT PROGRAM” AND TO
RESTRUCTURE THE PROGRAM TO PROVIDE FOR A CREDIT ON THE TAX
BILLS OF THOSE WHO APPLY FOR THE CREDIT AND MEET THE CRITERIA
INSTEAD OF PROVIDING FOR THE REIMBURSEMENT OF CITY TAXES PAID**

WHEREAS, the City Council of New Carrollton enacted City Code, Chapter 6 “Budget and Finance,” § 6-14 Nonprofit swimming pool tax credit program; and

WHEREAS, as part of the swimming pool tax credit program created, the City issues a reimbursement for taxes paid; however, staff believes that it would be in the interest of government efficiency to provide a credit on an entity’s tax bill rather than provide a reimbursement for taxes paid; and

WHEREAS, the City Council agrees with staff that it is in the best interest of the efficient administration of City government to amend the nonprofit swimming pool tax credit program accordingly; and

WHEREAS, the City Council of New Carrollton further desires to relocate the swimming pool tax credit program to City Code, Chapter 105 Taxation; and

WHEREAS, pursuant to §C-10 of the City Charter, the City Council has the authority, in cases of emergency, by a four-fifths vote of the members of the Council, to adopt an emergency ordinance at the same meeting at which it is introduced, and an emergency ordinance shall become effective on the date specified in the Ordinance; and

WHEREAS, the City Council deems it to be in the best interest of the City to adopt Ordinance 19-___ as emergency legislation, otherwise it would not take effect until after the beginning of the new fiscal year, which is July 1, thereby not giving effect to the new provision until July 2021.

NOW, THEREFORE, BE IT ENACTED AND ORDAINED by the City Council of New Carrollton that City Code, Chapter 6 “Budget and Finance,” § 6-14 “Nonprofit swimming pool tax credit program” be and hereby is repealed in its entirety.

BE IT FURTHER ENACTED AND ORDAINED by the City Council of New Carrollton that City Code, Chapter 105 “Taxation” is hereby amended to add Article IV “Nonprofit swimming pool tax credit”, § 6-14 Nonprofit swimming pool tax credit program to read as follows:

**ARTICLE IV “NONPROFIT SWIMMING POOL TAX CREDIT
§ 6-14 NONPROFIT SWIMMING POOL TAX CREDIT PROGRAM.**

A. IT IS THE INTENT OF THE CITY OF NEW CARROLLTON TO ESTABLISH A TAX CREDIT PROGRAM FOR NONPROFIT SWIMMING POOLS LOCATED IN THE CITY, IN ACCORDANCE WITH THE PROVISIONS OF § 9-244 OF THE TAX-PROPERTY ARTICLE, ANNOTATED CODE OF MARYLAND. ACCORDINGLY, THE CITY HEREBY CREATES A TAX CREDIT AGAINST THE CITY TAX IMPOSED ON A NONPROFIT SWIM CLUB THAT USES ITS FACILITY EXCLUSIVELY TO PROVIDE A RECREATIONAL OUTLET FOR RESIDENTS OF THE CITY. TO PARTICIPATE IN THE TAX CREDIT PROGRAM, THE POOL MUST BE OPEN FOR MEMBERSHIP TO ALL RESIDENTS OF THE CITY AND MUST NOT DISCRIMINATE BASED UPON RACE, COLOR, RELIGION, NATIONAL ORIGIN, SEX, AGE, MARITAL STATUS, OR PHYSICAL OR MENTAL HANDICAP.

B. THE AMOUNT OF THE TAX CREDIT SHALL BE THE FULL AMOUNT OF ANY PROPERTY TAX THAT THE CITY IS AUTHORIZED TO IMPOSE PURSUANT TO §6-203 OF THE TAX-PROPERTY ARTICLE, ANNOTATED CODE OF MARYLAND. IT IS ACKNOWLEDGED THAT THE PRINCE GEORGE’S COUNTY DIRECTOR OF FINANCE COLLECTS BOTH STATE AND MUNICIPAL REAL PROPERTY TAXES FOR PROPERTIES LOCATED WITHIN THE CITY OF NEW CARROLLTON. THEREFORE, TO EFFECTUATE THE TAX CREDIT, FOR EACH FISCAL YEAR, THE CITY DIRECTOR OF FINANCE/TREASURER SHALL PROVIDE THE PRINCE GEORGE’S COUNTY DIRECTOR OF FINANCE AN APPROPRIATE CODE FOR ALL PROPERTIES FOR WHICH THE CITY HAS APPROVED APPLICATIONS FOR THE TAX CREDIT. THE COUNTY DIRECTOR OF FINANCE SHALL THEN APPLY THE CODE TO THE PROPERTY OWNER’S TAX BILL SO THAT IT WILL REFLECT THAT NO TAX IS DUE AND OWING THE CITY FOR THE THEN CURRENT FISCAL YEAR. IF IT IS DETERMINED THAT THE PRINCE GEORGE’S COUNTY DIRECTOR OF FINANCE CANNOT ACCOMMODATE THE CITY’S TAX CREDIT PROGRAM IN THIS MANNER, THEN, TO GIVE EFFECT TO ANY TAX CREDITS GRANTED HEREUNDER, THE CITY WILL REFUND TO THE PROPERTY OWNERS, AN AMOUNT EQUAL TO THE TAX CREDIT.

C. TAX CREDITS SHALL BE AVAILABLE ON AN ANNUAL TAX YEAR BASIS. AN

BOLD CAPITALS: INDICATE LANGUAGE ADDED TO THE CITY CODE.

APPLICATION FOR THE TAX CREDIT SHALL BE SUBMITTED TO THE DIRECTOR OF FINANCE/TREASURER NO LATER THAN APRIL 1 PRIOR TO THE TAX YEAR FOR WHICH THE CREDIT IS BEING REQUESTED. THE DIRECTOR OF FINANCE/TREASURER SHALL DETERMINE THE AMOUNT OF THE TAX CREDIT AND PLACE A CREDIT ON THE APPROPRIATE ACCOUNT. D. THE DIRECTOR OF FINANCE/TREASURER IS AUTHORIZED TO DEVELOP AN APPLICATION FORM AND ESTABLISH PROCEDURES TO ADMINISTER THE TAX CREDIT ESTABLISHED IN THIS SECTION.

D. AN OWNER OF REAL PROPERTY WHO HAS APPLIED FOR THE TAX CREDIT ESTABLISHED IN THIS SECTION MAY APPEAL TO THE MARYLAND TAX COURT THE DENIAL OF THE TAX CREDIT IF NOTICE OF THE APPEAL IS MADE ON OR BEFORE THIRTY (30) DAYS FROM THE DATE THAT THE DIRECTOR OF FINANCE/TREASURER MAILES THE NOTICE OF THE DETERMINATION.

BE IT FURTHER ORDAINED that, by a four-fifths vote of the City Council, pursuant to §10.B of the City Charter, this Ordinance has been adopted at the same meeting at which it was introduced and shall become effective immediately upon approval by the Mayor.


INTRODUCED AND PASSED by the City Council of New Carrollton at a special legislative meeting on the 5th day of June, 2019.

Adopted and enacted by majority vote of the City Council of New Carrollton on the 5th day of June, 2019.

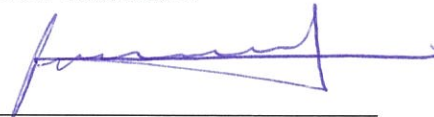
Effective: June 5th, 2019

Attest:

City of New Carrollton



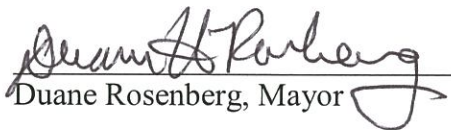
Douglass A. Barber, CMC
City Clerk



Phelecia Nembhard, Chair
City Council

Date: June 5, 2019

Approved:



Duane Rosenberg, Mayor

Date: June 5, 2019

BOLD CAPITALS: INDICATE LANGUAGE ADDED TO THE CITY CODE.

