COUNCIL OF THE CITY OF ABERDEEN Ordinance No. 14-0-12

Introduced By:

Date Introduced:

Amendments Adopted:

Date Adopted:

June 2, 2014

Date Effective:

June 23, 2014

ORDINANCE NO. 14-0-12

AN ORDINANCE concerning

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AMENDMENTS TO HERITAGE TRUST, CHAPTER 61

FOR the purpose of altering a membership requirement; removing the requirement that one City Council member serve as a liaison; removing the power, duty, and function of reviewing real property tax credit applications and matters generally relating to the Aberdeen Heritage Trust.

3 4 5 BY amending: 6 Chapter 61. Heritage Trust. Sections 61-2. B., 61-3. 7 Code of the City of Aberdeen (2010 Edition as amended) 8 9 repealing: 10 BY Chapter 61. Heritage Trust. 11 Section 61-5 in entirety. 12 Code of the City of Aberdeen (2010 Edition as amended) 13

EXPLANATION:

CAPITALS INDICATE MATTER ADDED TO EXISTING LAW ((Double Parenthesis)) indicate matter deleted from existing law.

<u>Underlining</u> indicates amendments to bill.

<u>Strike-Out</u> indicates matter stricken from bill by amendment or deleted.

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* * * indicates existing unmodified text omitted from Ordinance

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1 BE IT ENACTED, that Chapter 61, § 61-2 and § 61-3 be and are hereby amended and to read as follows: 2 3 4 § 61-2. Membership and organization. 5 A. The Trust shall have the number of members as is approved from time to time by action 6 of the Mayor and City Council. 7 8 B. Membership. A majority of the members of the Trust shall be residents of Aberdeen. Each member shall possess a special interest, specific knowledge, or professional or 9 academic training in such fields as history, architectural, architectural history, planning, 10 archaeology, anthropology curation, conservation, landscape architecture, historic 11 preservation, urban design, or related disciplines. 12 13 * * * * * * * * * * * * 14 15 16 H. Staff. Consistent with the City of Aberdeen's policies and procedures, employees may be assigned to the Trust and such services and facilities shall be made available as the City 17 deems necessary or appropriate for the proper performance of its duties. 18 I. Liaison. One City Councilperson shall serve as a liaison to the Trust. 19 20 J. I. Resignation, removal, and vacancy of members. In the event that a member resigns, the 21 Chairperson shall recommend to the Mayor and City Council a qualified replacement for 22 approval. Any member of the Trust may be removed for good cause by the Mayor and 23 24 City Council. Any vacancy in the membership of the Trust shall be filled by the Mayor and City Council; provided, however, that in the case of an unexpired term, the term of 25 the new member shall be only for the remainder of the unexpired term for which his or 26 her predecessor was appointed. 27 28 29 § 61-3. Powers, duties, and functions. 30

The Heritage Trust shall have the following powers, duties, and functions:

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- H. To undertake any other action or activity necessary or appropriate to the implementation of its powers, duties, and functions or the implementation of the purpose of this chapter.
- I. To review applications for real property tax credits and forward to the Mayor and City Council for action.

BE IT ENACTED, that Chapter 61, Heritage Trust, § 61-5 be and is hereby repealed in entirety:

§ 61-5. Review of tax credit applications.

- A. The Trust will review applications for City real property tax credits and will forward the application and documentation to the Mayor and City Council for action.
- B. The Mayor and City Council will review applications for City real property tax credits based on restoration and preservation of structures having historic or architectural value and listed on the documented historic properties provided by the Trust.
- C. A tax credit shall be allowed on City real property taxes based upon the amount expended by a private owner-taxpayer for restoration and preservation of any structure having historic or architectural value which is designated by the Aberdeen Heritage Trust. The tax credit shall be limited to those expenses having to do with exterior features of a structure only and not expenses relating to the interior of a structure which are not subject to the jurisdiction of the Aberdeen Heritage Trust. The tax credit shall be in an amount equal to 10% of the owner's expense for such restoration and preservation, as indicated by properly documented receipts.
- D. There shall be allowed a tax credit on City real property taxes based upon the amount expended by an owner-taxpayer for new construction adjacent to and architecturally compatible with any structure having historic or architectural value which is designated by the Aberdeen Heritage Trust. The tax credit shall be in an amount equal to 5% of the owner's expense of the cost of construction of an architecturally compatible new structure, as indicated by properly documented receipts.
- E. The tax credits referred to herein shall be allowed for the City tax year immediately subsequent to the year in which the restoration or preservation work is completed, and any unused portion of this tax credit may be carried forward to subsequent tax years, not to exceed five tax years.
- F. Application for the tax credit referred to in this section shall be included as part of the building permit application, if applicable, and shall be made at the time that the application is made for the building permit. The Aberdeen Heritage Trust shall make a determination of whether the proposed work is eligible for the tax credit provided for in this section.
- G. Eligibility for tax credits will be determined by the Aberdeen Heritage Trust and by the Mayor and City Council.
- H. The tax credit application shall not be finally approved until final inspection and approval of the work by the Aberdeen Heritage Trust or its designated staff and until the receipts required by this section have been filed with the staff, accompanied by the oath or affirmation of the owner-tax payer, on such forms prescribed by the Aberdeen Heritage

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1 2	Trust, that the receipts are those for the actual expenditures in connection with the restoration and preservation of the structure.
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4	I. Notwithstanding any provision in this section, no tax credit shall be allowed for any
5	restoration or preservation work which has not been reviewed and approved in advance
6	by the Aberdeen Heritage Trust.
7	J. The Aberdeen Heritage Trust shall deny the credit if any aspect of the restoration and
8	J. The Aberdeen Heritage Trust shall deny the credit if any aspect of the restoration and preservation work or new construction is not done in accordance with all applicable
9	building, electrical, plumbing, or any other codes as adopted by the City of Aberdeen,
10	Harford County, or the State Fire Marshal's Office.
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12	K. The approved application for real property tax credits in the amount determined by the
13	Aberdeen Heritage Trust shall be forwarded to the City Clerk to be acted upon.
14	BE IT FURTHER ENACTED BY THE COUNCIL OF THE CITY OF ABERDEEN, that
15	this Ordinance shall become effective at the expiration of twenty (20) calendar days following
16	adoption.
	adoption.

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COUNCIL OF THE CITY OF ABERDEEN

Michael E. Bennett, Mayor

Ruth E. Elliott, Councilwoman

Bruce E. Garner, Councilman

Sandra J. Landbeck, Councilwoman

Ruth Ann Young, Councilwoman

ATTEST:

SEAL:

Monica A. Correll, City Clerk

Date June 2, 2014