

## Alert

### Montgomery County Council Introduces Expedited Bill for Parking Lot District Exemptions

**September 24, 2014**

On September 23, 2014, the Montgomery County Council introduced Expedited Bill 43-14 regarding tax exemptions in the County's Parking Lot Districts (PLDs), with a public hearing tentatively scheduled for October 14, 2014.

The County charges a PLD tax for all properties in the PLDs in the County (Silver Spring, Bethesda, Wheaton, and Montgomery Hills), with an exemption for properties that satisfy County Code parking requirements (with a partial taxation scenario for partial satisfaction). The Code currently includes provisions for a property owner or lessee providing Code parking to file for a PLD tax exemption by April 1st of the tax year starting July 1st. Because it became apparent that many clients were unaware of the provisions to secure a PLD tax exemption, and because of other "noticing" issues pertaining to the PLD tax, we raised these issues with some County Council members.

If passed, Bill 43-14, sponsored by Roger Berliner and Nancy Floreen, would allow property owners or lessees in the PLDs to apply for an exemption from PLD taxes for this current tax year that started July 1, 2014, during a one-time window ending December 31, 2014, notwithstanding the current law's April 1, 2014 deadline.

If you own or lease property in a County PLD that is providing the Code required parking but does not reflect a credit from the PLD tax on the July 1st tax bill, your rights could be affected, and Bill 43-14 could potentially be of benefit.

Please contact one of the attorneys below if you have questions about whether your property is in a PLD, whether your property is subject to the PLD tax, your rights regarding any imposition of the tax, or how to determine whether pending Bill 43-14 may impact your property.

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