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**Part III. Special Taxing Area Laws. [Note]**

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**Chapter 60. Silver Spring, Bethesda, Wheaton and Montgomery Hills Parking Lot Districts. [Note]**

- § 60-1. Special taxing areas continued; areas defined.
- § 60-2. Acquisition of land for parking lots; improvement, operation and maintenance and sale or lease thereof.
- § 60-3. Taxes to be levied.
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- § 60-5. Same-Location.
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- § 60-8. Same-Availability to public or customers required for exemption.
- § 60-9. Tax exemption for off-street parking structures.
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- § 60-11. Same-Lease to Montgomery County Revenue Authority.
- § 60-12. Administration and enforcement generally.
- § 60-13. Reserved.
- § 60-14. Application for exemption; determination.
- § 60-15. Parking meters; enforcement of parking and standing regulations.
- § 60-16. Purpose of parking lot funds.
- § 60-17. Parking of trucks, abandoned vehicles, etc., on lots prohibited; time limit on parking--Generally.
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**Sec. 60-1. Special taxing areas continued; areas defined.**

(a) *Silver Spring Parking Lot District.* The Silver Spring Parking Lot District shall consist of all land in the Thirteenth Election District of the County within the area described as follows:

Commencing at a point on the Maryland-District of Columbia boundary line at the intersection of the west right-of-way of Georgia Avenue within the Maryland-District of Columbia boundary line and running in a northwesterly direction along the Maryland-District of Columbia boundary line to its intersection with the east right-of-way of Sixteenth Street; thence in a northerly direction along the east right-of-way line of Sixteenth Street to its intersection with the northwest right-of-way line of Spring Street; thence in a northeasterly direction along the northern right-of-way line of Spring Street, crossing Second Avenue, First Avenue, Georgia Avenue and Alton Parkway, then southeasterly to its intersection with the northwest right-of-way line of Fairview Road; thence in a northeasterly direction approximately 390 feet along the northwest right-of-way line of Fairview Road to its intersection with the westward prolongation of the southwest line of Lots 1 and 2, Block B, Section 4, Woodside Park, as recorded January 30, 1923, in Plat

Book 3, Plat 244, among the land records of Montgomery County, Maryland; thence crossing Fairview Road in a southeasterly direction along the said southwest line of Lots 1 and 2, Block B, Section 4, Woodside Park, to its intersection with the southwest right-of-way line of Noyes Drive; thence in a southeasterly direction along the southwest right-of-way line of Noyes Drive to its intersection with the northwest right-of-way line of Colesville Road; thence crossing Colesville Road in a southeasterly direction to the intersection of the southeast right-of-way line of Colesville Road and the southwest line of the Silver Spring Public Library site, Parcel No. P959; thence along said line to the southeast right-of-way line of Ellsworth Drive; thence in a southwesterly direction along the southeast right-of-way line of Ellsworth Drive to its intersection with the common line of the Academy of the Holy Names site and the northeast line of Evanswood Sec. 1 Subdivision, also shown as the common lot line of Lot 9 and Lot 10, Evanswood Section One, as recorded March 2, 1932, in Plat Book 5, Plat 439 among the land records of Montgomery County, Maryland; thence in a southeasterly direction along the northeast lot lines of Lots 9, 8, 7, 6, 5, 4, 3, 2 and 1 as shown on aforesaid plat, crossing Pershing Drive along a prolongation of said line to its intersection with the southeast right-of-way line of Pershing Drive; thence in a southwesterly direction along the southeast right-of-way line of Cedar Street; thence in a southeasterly direction along the northeast right-of-way line of Cedar Street, crossing Wayne Avenue, to its intersection with the southeast right-of-way line of Wayne Avenue; thence in a southwesterly direction along the southeast right-of-way line of Wayne Avenue for approximately 750 feet, to its intersection with the east lot line of Lot 24, Block 4 in Jordan's and Smith's Addition to Silver Spring Park, as recorded June 2, 1925, in Plat Book 4, Plat 301, among the land records of Montgomery County, Maryland; thence in a southeasterly direction along the east line of Lot 24 to the southeast corner of Lot 24; thence in a southwesterly direction approximately 15 feet to the northeast corner of Lot 14, Block 4, Jordan's and Smith's Addition to Silver Spring Park, as shown on aforesaid plat; thence in a southeasterly direction along the east line of Lot 14, as shown on aforesaid plat, to the northwest right-of-way line of Bonifant Street; thence in a southerly direction crossing Bonifant Street to the intersection of the southeastern right-of-way line of Bonifant Street and the northeast corner of Lot 5, Block U, Silver Spring Park, as shown in Plat Book 1, Plat 99, recorded April 4, 1909, among the land records of Montgomery County, Maryland, also being the same as the northeast corner of Montgomery County Public Parking Facility 29; thence in a southerly direction along the common lot line being the east line of Lot 5 and the west line of Lot 6 as shown on the aforesaid plat, crossing Easley Street along the southern prolongation of said line to its intersection with the south right-of-way line of Easley Street; thence in a westerly direction along the south right-of-way line of Easley Street approximately 50 feet to its intersection with the common lot line being the west line of Lot 7 and the east lot line of Lot 28, Block P, Silver Spring Park, as shown in Plat Book 1, Plat 99 recorded April 4, 1909, among the land records of Montgomery County, Maryland; thence in a southerly direction along the common line of Lot 7 and Lot 28, Block P and the common line of Lot 18 and Lot 19, Block P, Silver Spring Park, as shown on aforesaid plat, crossing Thayer Avenue to the intersection of the south right-of-way line of Thayer Avenue and the common lot line being the east lot line of Lot 5 and the west lot line of Lot 6, Block G, as shown on a "Map of building Sites for Sale at Silver Spring," as recorded May 23, 1904, in Plat Book 1, Plat 54, among the land records of Montgomery County, Maryland; thence in a southerly direction along the common lot line of Lot 5 and Lot 6, Block G, and with a prolongation of said line to the south right-of-way line of a 20-foot alley dividing Block G and Block H, as shown on aforesaid map of Silver Spring Building Sites; thence in a westerly direction approximately 50 feet along the south line of said alley to its intersection with the common lot line being the east line of Lot 4 and the west line of Lot 5, Block H, as shown on the aforesaid map of Silver Spring building Sites; thence in a southerly direction along the common lot line of Lot 4 and Lot 5, Block H, to its intersection with the northern right-of-way line of Silver Spring Avenue; thence crossing Silver Spring Avenue to the intersection of the southern right-of-way line of Silver Spring Avenue and the common lot line being the east line of Lot 4 and the west line of Lot 5, Block I, as shown on the aforesaid map of Silver Spring Building Sites; thence in a southerly direction along the common lot line of Lot 4 and Lot 5, Block I, crossing a 20-foot alley dividing Block I and Block J, as shown on aforesaid map of Silver Spring Building Sites, to its intersection with the south right-of-way line of said alley and the common lot line, being the east line of Lot 4 and the west line of Lot 5, Block J, as shown on aforesaid map of Silver Spring building Sites; thence in a southerly direction along the common lot line of Lot 4 and Lot 5, Block J, to its intersection with the northern right-of-way line of Sligo Avenue; thence along a southern prolongation of the said common lot line of Lot 4 and Lot 5, Block J, to its intersection with the southern right-of-way line of Sligo Avenue; thence in a northwesterly direction along the southern right-of-way line of Sligo Avenue to its intersection with the northeast corner of Lot 19, Block A, shown on a plat of Blair Section 1, recorded June 7, 1922 in Plat Book 3, Plat 229 among the land records of Montgomery County, Maryland; thence in a southerly direction along the east line of Lot 19, Block A, to its intersection with the remainder of Lot 25, Block A, as shown on aforesaid plat; thence in an easterly direction approximately 15 feet to its intersection with the northwest corner of Lot 51, Block A, as shown on a plat of Blair, Section 1, recorded November 16, 1935, in Plat Book 8, Plat 626, among the land records of Montgomery County, Maryland; thence in a southerly direction along the west line of said Lot 51 to its intersection with the northern right-of-way line of Gist Avenue; thence along a southerly prolongation of the west line of said Lot 51 to the southern right-of-way line of Gist Avenue; thence in a westerly direction along the southern right-of-way line of Gist Avenue to its intersection with the eastern right-of-way line of Fenton Street; thence in a southerly direction along the eastern right-of-way line of Fenton Street crossing Philadelphia Avenue, Isington Street and New York Avenue to its intersection with the corporate limit line of the City of Takoma Park; thence in a southwesterly direction with the corporate limit line of the City of Takoma Park crossing the northeast right-of-way line of the B & O Railroad to its intersection with the southwest right-of-way line of the B & O Railroad; thence in a southeasterly direction with the southwest right-of-way line of the B & O Railroad to its intersection with the northeast right-of-way line of Blair Road; thence in a northwesterly direction along the northeast right-of-way line of Blair Road to its intersection with a prolongation of the southeast line of Parcel One, Yost's Addition to Silver Spring as shown in Plat Book 85, Plat 8874, recorded March

13, 1968, among the land records of Montgomery County, Maryland; thence in a southwesterly direction along said line to its intersection with the northeast line of Eastern Avenue, said line also being the Maryland-District of Columbia boundary line; thence in a northwesterly direction along the Maryland-District of Columbia boundary line to the point of beginning.

There shall also be included in the foregoing described area any lot partially within and partially without the described area.

(b) *Bethesda Parking Lot District.* The Bethesda Parking Lot District shall consist of all land in the Seventh Election District of the county within the area described as follows:

Commencing at a point on the east right-of-way line of Wisconsin Avenue at the northwest corner of Lot 47, Block '1, in the resubdivision of Lots 1, 2, 3 of Rosedale Park, as recorded January 9, 1939, in Plat Book 16, Plat 1038, among the land records of Montgomery County, Maryland; thence in an easterly direction along the north line of Lot 47 and Lot 48 to the northeast corner of Lot 48 as shown on aforesaid plat; said line also being the north line of Block 1 of the Rosedale Park Subdivision, as recorded August 5, 1908, in Plat Book 1, Plat 92, among the land records of Montgomery County, Maryland; thence in an easterly direction along the north line of Block 1 in the Rosedale Park Subdivision to the northeast corner of Lot 5, Block 1, Rosedale Park, as shown on the aforesaid plat; thence in a southerly direction along the common lot line being the east line of Lot 5 and the west lot of Lot 6, Block 1, Rosedale Park, to its intersection with the north right-of-way line of Chestnut Street, as shown on the aforesaid plat; thence crossing Chestnut Street to the northwest corner of Lot 7, Block 3, Rosedale Park, as shown on the aforesaid plat; thence in a southerly direction along the west line of Lot 7, Block 3, Rosedale Park, to the northwest corner of Lot 16, Block 3, Rosedale Park, as shown on the aforesaid plat; thence along the west line of Lot 16, Block 3, Rosedale Park, to its intersection with the north right-of-way line of Rosedale Avenue; thence crossing Rosedale Avenue to the northwest corner of Lot 7, Block 7, Rosedale Park, as shown on the aforesaid plat; thence in a southerly direction along the west line of Lot 7, Block 7, Rosedale Park, to the northwest corner of Lot 15, Block 7, Rosedale Park, as shown on the aforesaid plat; thence in a southerly direction along the west line of Lot 15, Block 7, Rosedale Park, to its intersection with the north right-of-way line of Maple Avenue; thence along the north right-of-way line of Maple Avenue to its intersection with the west right-of-way line of Tilbury Street; thence in a southerly direction along the west right-of-way line of Tilbury Street, crossing Maple Avenue and Highland Avenue to the south line of Highland Avenue; thence in a westerly direction along the south right-of-way line of Highland Avenue to its intersection with the northeast corner of Lot 8, Block 5, West Chevy Chase Heights Subdivision, as recorded April 31, 1916, in Plat Book 2, Plat 186, among the land records of Montgomery County, Maryland; thence in a southerly direction along the common lot line being the east line of Lot 8 and the west line of Lot 9, Block 5, West Chevy Chase Heights Subdivision, as shown on aforesaid plat, crossing a public alley to the northwest corner of Lot 18, Block 5, West Chevy Chase Heights Subdivision, as shown on aforesaid plat; thence in an easterly direction along the north line of Lot 18, Block 5, to the northeast corner of Lot 18, Block 5, West Chevy Chase Heights Subdivision, as shown on aforesaid plat; thence in a southerly direction along the common lot line being the east line of Lot 18 and the west line of Lot 19, Block 5, to its intersection with the north right-of-way line of West Virginia Avenue, as shown on aforesaid plat; thence in an easterly direction along the north right-of-way line of West Virginia Avenue to its intersection with a northern prolongation of the west lot line of Lot 15, Block 9, West Chevy Chase Heights Subdivision, as shown on aforesaid plat; thence in a southerly direction along said prolongation, crossing West Virginia Avenue to the northwest corner of Lot 15, Block 9, West Chevy Chase Heights, as shown on aforesaid plat; thence in a southerly direction along the common lot line being the west line of Lot 15 and the east line of Lot 14, to the southwest corner of Lot 15, Block 9, West Chevy Chase Heights Subdivision, as shown on aforesaid plat; thence in a westerly direction along the north line of a ten-foot-wide alley as dedicated on aforesaid plat to its intersection with a northern prolongation of the west line of Lot 21, Block 9, West Chevy Chase Heights Subdivision, as shown on aforesaid plat; thence in a southerly direction along said prolongation, crossing a ten-foot-wide alley to the northwest corner of Lot 21, Block 9, West Chevy Chase Heights Subdivision, as shown on aforesaid plat; thence in a southerly direction along the common lot line being the west line of Lot 21 and the east line of Lot 20, Block 9, West Chevy Chase Heights Subdivision, to its intersection with the north right-of-way line of Chase Avenue, as shown on aforesaid plat; thence in an easterly direction along the north right-of-way line of Chase Avenue to its intersection with a northerly prolongation of the west line of Outlot "A," Block 1, Westboro Subdivision, as recorded July 12, 1937, in Plat Book 12, Plat 839, among the land records of Montgomery County, Maryland; thence in a southerly direction along said prolongation, crossing Chase Avenue, and continuing along the common line being the east line of a twenty-foot public alley and the west line of Outlot "A," Block 1, Westboro Subdivision, to its intersection with the north right-of-way line of Cheltenham Drive, as shown on aforesaid plat; thence in an easterly direction along the north right-of-way line of Cheltenham Drive to its intersection with the west right-of-way line of Tilbury Street; thence in a southerly direction along the west right-of-way line of Tilbury Street crossing Cheltenham Drive and along a prolongation of said right-of-way line of Tilbury Street to its intersection with the north line of Rabner's Subdivision, as recorded May 11, 1936, in Plat Book 9, Plat 675, among the land records of Montgomery County, Maryland; thence in an easterly direction along said north line of Rabner's Subdivision to the northeast corner of Lot 6, Rabner's Subdivision, as shown on the aforesaid plat; thence in a southerly direction along the common lot line being the east line of Lot 6 and the west line of Lot 7, Rabner's Subdivision, to its intersection with the north right-of-way line of Middleton Lane, as shown on aforesaid plat; thence in a westerly direction along the north right-of-way line of Middleton Lane to its intersection with a northern prolongation of the common lot line being the east line of Lot 2 and the west line of Lot 3, Mae S. Middleton's Subdivision, as recorded December 31, 1935, in Plat Book 8, Plat 639, among the land records of Montgomery County, Maryland; thence in a southerly direction along the common lot line between Lot 2 and Lot 3, Middleton's Subdivision, as shown on

aforesaid plat, to its intersection with the north line of the George G. Bradley Subdivision, as recorded December 31, 1935, in Plat Book 8, Plat 635, among the land records of Montgomery County, Maryland; thence in a westerly direction along the north line of the George G. Bradley Subdivision to the northwest corner of Lot 5, George G. Bradley Subdivision; thence in a southerly direction along the west line of Lot 5, George G. Bradley Subdivision, to its intersection with the north right-of-way line of Avondale Street, as shown on aforesaid plat; thence crossing Avondale Street to the northwest corner of Lot 22, George G. Bradley Subdivision, as shown on aforesaid plat; thence in a southerly direction along the west line of Lot 22 to its intersection with the southern line of the George G. Bradley Subdivision, as shown on aforesaid plat; thence in an easterly direction along the south line of George G. Bradley Subdivision to the southeast corner of Lot 14, George G. Bradley Subdivision, said point also being the intersection of the east and south line of the George G. Bradley Subdivision as shown on the aforesaid plat, and also the northeast corner of Parcel A, Waverly House, as recorded November 12, 1976, in Plat Book 101, Plat 11383, among the land records of Montgomery County, Maryland; thence in a southerly direction along the east line of Parcel A, Waverly House, as shown on the aforesaid plat to its intersection with the north right-of-way line of East-West Highway; thence in an easterly direction along the north line of East-West Highway to its intersection with the east right-of-way line of Pearl Street; thence in a southerly direction along the east right-of-way line of Pearl Street crossing East-West Highway to its intersection with the north right-of-way line of Montgomery Avenue; thence in an easterly direction along the north right-of-way line of Montgomery Avenue to the southeast corner of Lot 1, Block 1, second plat, Imirie's Subdivision, as recorded February 13, 1934, in Plat Book 5, Plat 477, among the land records in Montgomery County, Maryland; thence in a southerly direction along a prolongation of the east line of Lot 1, Block 1, Imirie's Subdivision, as shown on aforesaid plat, crossing Montgomery Avenue, to the northeast corner of Parcel A, Block 6, Highland Park Subdivision, as recorded May 10, 1979, in Plat Book 107, Plat 12432, among the land records of Montgomery County, Maryland; thence in a southerly direction along the east line of Parcel A, Block 6, Highland Park Subdivision, as shown on aforesaid plat to its intersection with the north right-of-way line of the B & O Railroad; thence in a southwesterly direction with the north right-of-way line of the B & O Railroad to its intersection with the east line of Pearl Street; thence in a southerly direction crossing the B & O Railroad right-of-way along a prolongation of the east right-of-way line of Pearl Street to its intersection with the south right-of-way line of the B & O Railroad; thence in a westerly direction along the south right-of-way line of the B & O Railroad right-of-way to its intersection with the northwest corner of Lot 2, Block L, Section 8-B Chevy Chase Subdivision, as recorded July 29, 1926, in Plat Book 4, Plat 336, among the land records of Montgomery County, Maryland; thence in a southerly direction along the common lot line being the west line of Lot 2 and the east line of Lot 1, Block L, Section 8-B Chevy Chase Subdivision, as shown on aforesaid plat, to its intersection with the north right-of-way line of Elm Street; thence in a westerly direction along the north right-of-way line of Elm Street to its intersection with a northerly prolongation of the west right-of-way line of 47th Street; thence in a southerly direction along said prolongation crossing Elm Street and continuing in a southerly direction along the west right-of-way line of 47th Street, crossing Willow Lane to the south right-of-way line of Willow Lane; thence in an easterly direction along the south right-of-way line of Willow Lane to its intersection with the west right-of-way line of 46th Street; thence in a southerly direction along the west right-of-way line of 46th Street, crossing Leland Street and Walsh Street to its intersection with the south right-of-way line of Walsh Street; thence in an easterly direction along the south right-of-way line of Walsh Street to its intersection with the west right-of-way line of West Avenue; thence in a southerly direction along the west right-of-way line of West Avenue, crossing Stanford Street, to its intersection with the north right-of-way line of Bradley Lane; thence in a westerly direction along the north right-of-way line of Bradley Lane to its intersection with the east right-of-way line of Wisconsin Avenue; thence crossing Wisconsin Avenue to the southeast corner of Lot 3, Block 2, Section 1, Bradley Hills - Bethesda Subdivision, as recorded August 10, 1957, in Plat Book 60, Plat 4990, among the land records of Montgomery County, Maryland; thence in a northwesterly direction along the north right-of-way line of Bradley Boulevard to its intersection with a southern prolongation of the east right-of-way line of Strathmore Street; thence in a northerly direction along the east right-of-way line of Strathmore Street crossing Leland Street to the north right-of-way line of Leland Street at the southwest corner of Lot 2, Block 1, Plat of Section One, George P. Sack's Subdivision Bethesda, as recorded November 24, 1931, in Plat Book 5, Plat 435, among the land records of Montgomery County, Maryland; thence in a northerly direction along the common lot line being the west line of Lot 2 and the east line of Lot 3, Block 1, George P. Sack's Subdivision, to its intersection with the north line of George P. Sack's Subdivision as shown on aforesaid plat; thence in a westerly direction along the north line of George P. Sack's Subdivision to the northwest corner of Lot 11, Block 1, George P. Sack's Subdivision, as shown on aforesaid plat; thence in a westerly direction along the north line of George P. Sack's Subdivision to its intersection with the south right-of-way line of the Metropolitan and Southern Branch of the Baltimore & Ohio Railroad; thence in a westerly direction along the prolongation of aforesaid subdivision line to its intersection with the north right-of-way line of said railroad; thence in a southerly direction along the north line of said railroad right-of-way, crossing Bradley Boulevard, to its intersection with a southern prolongation of the west line of Parcel "EYE," Bradley Hills, Section 2, as recorded December 16, 1954, in Plat Book 50, Plat 3893, among the land records of Montgomery County, Maryland; thence in a northerly direction along the west line of Parcel "EYE," Bradley Hills Section 2 Subdivision, to its intersection with the south right-of-way line of Bradley Boulevard, as shown on aforesaid plat; thence in a northerly direction, crossing Bradley Boulevard, to the southwest corner of Parcel B, Bradley Hill Subdivision, as recorded December 30, 1948, in Plat Book 25, Plat 1582, among the land records of Montgomery County, Maryland; thence in a northerly direction along the west line of Parcel B, Bradley Hills Subdivision, as shown on aforesaid plat to its intersection with the southern boundary of Miller's Addition to Bethesda Subdivision, as recorded October 23, 1946, in Plat Book 29, Plat 1823, among the land records of Montgomery County, Maryland; thence in a westerly direction along the southern boundary of said subdivision to its intersection with the east line of Lot Pt 6, Block E, Miller's Addition to Bethesda Subdivision, as recorded by deed dated September 2,

1948, and described as Parcel No. 1 in Liber 1185, Folio 513, among the land records of Montgomery County, Maryland; thence in a northerly direction along said east line of Lot Pt 6, Block E, to its intersection with the south right-of-way line of Bethesda Avenue; thence crossing Bethesda Avenue to the intersection of the north right-of-way line of Bethesda Avenue and the east line of Lot Pt 6, Block D, Miller's Addition to Bethesda Subdivision, as recorded by deed dated September 2, 1948, and described as Parcel No. 2 in Liber 1185, Folio 513, among the land records of Montgomery County, Maryland; thence in a northerly direction along said east line of Lot Pt 6, Block D, to its intersection with the south line of another Lot Pt 6, Block D, Miller's Addition to Bethesda Subdivision, as recorded by deed dated July 14, 1949, in Liber 1274, Folio 367, among the land records of Montgomery County, Maryland; thence in an easterly direction along the south line of aforesaid Lot Pt 6, Block D, to the southwest corner of Lot Pt 8, Block D, as recorded by deed dated July 14, 1949, in Liber 1274, Folio 367, among the land records for Montgomery County, Maryland; thence in an easterly direction along the south line of aforesaid Lot Pt 8, Block D, to the southeast corner of aforesaid Lot Pt 8, Block D; thence in a northerly direction along the east line of aforesaid Lot Pt 8, Block D, to its intersection with the south right-of-way line of Elm Street; thence in an easterly direction along the south right-of-way line of Elm Street, crossing Arlington Road, to its intersection with the east right-of-way line of Arlington Road; thence in a northerly direction along the east right-of-way line of Arlington Road, crossing Elm Street and Hampden Lane, to its intersection with the north right-of-way line of Hampden Lane; thence in an easterly direction along the north right-of-way line of Hampden Lane to the southeast corner of Lot 9, Block 24D, Edgemoor Subdivision, as recorded June 4, 1935, in Plat Book 7, Plat 573, among the land records of Montgomery County, Maryland, said point also being on the west line of a public alley running between Hampden Lane and Montgomery Lane and also the proposed western right-of-way line for Woodmont Avenue; thence in a northerly direction along the west line of said alley to its intersection with the south right-of-way line of Montgomery Lane; thence crossing Montgomery Lane to the intersection of the north right-of-way line of Montgomery Lane and the west right-of-way line of Woodmont Avenue; thence in a northerly direction along the west right-of-way line of Woodmont Avenue, crossing North Lane, Edgemoor Lane and Middlesex Lane to its intersection with the northeast line of Lot 1, Block 12B, Edgemoor Subdivision, as recorded August 13, 1925, in Plat Book 4, Plat 308, among the land records of Montgomery County, Maryland; thence in a northwesterly direction along the northeast line of Lot 1, Block 12B to its intersection with the southeast corner of Lot 5, Block 12B, Edgemoor Subdivision, as shown on aforesaid plat; thence in a southwesterly direction along the southeast line of Lot 5, Block 12B, Edgemoor Subdivision, as shown on aforesaid plat; thence in a northwesterly direction along the common lot line being the southwest line of Lot 5, and northeast line of Lot 4, Block 12B, Edgemoor Subdivision, as shown on aforesaid plat, to its intersection with the south right-of-way line of Moorland Lane; thence in a westerly direction along the south right-of-way line of Moorland Lane to its intersection with the east right-of-way line of Arlington Road; thence in a northerly direction along the east right-of-way line of Arlington Road to its intersection with the southwest right-of-way line of Old Georgetown Road; thence in a northwesterly direction along the southwest right-of-way line of Old Georgetown Road, crossing Arlington Road, to its intersection with the north right-of-way line of Wilson Lane; thence in a westerly direction along the north right-of-way line of Wilson Lane, crossing Cordell Avenue, to its intersection with the west right-of-way line of Cordell Avenue; thence in a northerly direction along the west right-of-way line of Cordell Avenue to its intersection with the common lot line being the north line of Lot 5 and the south line of Lot 4, Block L, Section 2, Battery Park Subdivision, as recorded July 24, 1925, in Plat Book 4, Plat 304, among the land records of Montgomery County, Maryland; thence in a westerly direction along the common lot line of Lots 4 and 5 as shown on aforesaid plat to its intersection with the east line of Lot 6, Block L, Section 2, Battery Park Subdivision, as shown on aforesaid plat; thence in a northerly direction along the east line of Lot 6 to the southernmost corner of Lot 21, Block L, Section 2, Battery Park Subdivision, as recorded November 30, 1951, in Plat Book 41, Plat 2973, among the land records of Montgomery County, Maryland; thence in a northwesterly direction along the southwest lines of Lots 21, 20 and 1, Block L, Section 2, Battery Park Subdivision, as shown on aforesaid plat to its intersection with the south right-of-way line of Del Ray Avenue; thence in a westerly direction along the south right-of-way line of Del Ray Avenue to its intersection with the common lot line dividing Lot 16 and Lot 17, Block L, Section 2, Battery Park Subdivision, as recorded August 24, 1923, in Plat Book 3, Plat 261, among the land records of Montgomery County, Maryland; thence crossing Del Ray Avenue to the southwest corner of Lot 8, Block K, Section 2, Battery Park Subdivision, as recorded February 26, 1962, in Plat Book 70, Plat 6614, among the land records of Montgomery County, Maryland; thence in a northerly direction along the west line of Lot 8, Block K, Section 2, Battery Park Subdivision to the southwest corner of Lot 29, Block K, Section 2, Battery Park Subdivision, as shown on aforesaid plat; thence in a northwesterly direction along the southern lot lines of Lots 7, 6 and 5, Block K, Section 2, Battery Park Subdivision, as recorded August 24, 1923, in Plat Book 3, Plat 261, among the land records of Montgomery County, Maryland, to the southwest corner of Lot 5, Block K, Section 2, Battery Park Subdivision, as shown on aforesaid plat; thence in a northwesterly direction along the southern line of Lot 35, Block K, Section 2, Battery Park Subdivision, to its intersection with the southern right-of-way line of Glenbrook Road, as recorded June 6, 1980, in Plat Book 111, Plat 12996, among the land records of Montgomery County, Maryland; thence in a northeasterly direction along the southern right-of-way line of Glenbrook Road to the southwest right-of-way line of Old Georgetown Road; thence crossing Old Georgetown Road to the intersection of the northeast right-of-way line of Old Georgetown Road and the southeast right-of-way of Glenbrook Road; thence in a northeasterly direction along the southeast right-of-way line of Glenbrook Road to the northeast corner of Lot 1, Block A, Samuel T. Robertsons Addition to Bethesda Subdivision, as recorded January 9, 1930, in Plat Book 5, Plat 407, among the land records of Montgomery County, Maryland; thence in a southeasterly direction along the northeast line of Lots 1 and 2, Block A, Samuel T. Robertsons Addition to Bethesda Subdivision, to its intersection with the southeast boundary line for Samuel T. Robertsons Addition to Bethesda Subdivision, as shown on aforesaid plat, said subdivision boundary also being the common subdivision boundary with

Woodmont Subdivision as recorded November 13, 1894, in Plat Book 1, Plat 4, among the land records of Montgomery County, Maryland; thence in a northeasterly direction along the common subdivision boundary line between Samuel T. Robertsons Addition to Bethesda and Woodmont Subdivisions to its intersection with the southwest right-of-way line of Norfolk Avenue; thence in a northerly direction along the common subdivision boundary line between Samuel T. Robertsons Addition to Bethesda and Woodmont Subdivisions, crossing Rugby Avenue to its intersection with the southern boundary line of Northwest Park Subdivision, as recorded October 10, 1910, in Plat Book 2, Plat 134, among the land records of Montgomery County, Maryland; thence in an easterly direction along the common subdivision boundary line between Northwest Park and Woodmont Subdivisions to its intersection with the westernmost line of Lot 633, Woodmont Subdivision, as recorded October 8, 1982, in Plat Book 119, Plat 14027, among the land records of Montgomery County, Maryland; thence in a northerly direction along the westernmost line of Lot 633, Woodmont Subdivision, to its intersection with the northernmost line of Lot 633, Woodmont Subdivision, as shown on aforesaid plat; thence in an easterly direction along the northernmost line of Lot 633, Woodmont Subdivision, to its intersection with the east line of Lot 633, Woodmont Subdivision, said line also being the west line of Lot 45, Block 1, Northwest Park Subdivision, as recorded October 10, 1910, in Plat Book 2, Plat 134, among the land records of Montgomery County, Maryland; thence in a southerly direction along the common lot line of Lot 633, Woodmont Subdivision and Lot 45, Block 1, Northwest Park Subdivision, to its intersection with the northern boundary line of the Woodmont Subdivision as shown on aforesaid plats; thence in an easterly direction along the northern boundary of the Woodmont Subdivision as recorded November 13, 1894, in Plat Book 1, Plat 4, among the land records of Montgomery County, Maryland, to its intersection with the west line of Montgomery County Public Parking Facility No. 35 site as recorded in Liber 2388, Folio 521; thence in a northerly direction along the west line of Public Parking Facility No. 35 to its intersection with the north line of Public Parking Facility No. 35; thence in an easterly direction along the north line of Public Parking Facility No. 35 to its intersection with the western right-of-way line of Woodmont Avenue; thence in a northerly direction along the western right-of-way line of Woodmont Avenue to its intersection with the southern right-of-way line of Battery Lane; thence in a northerly direction, crossing Battery Lane, to the northern right-of-way line of Battery Lane at the southeast corner of Lot 47, Block 2, Northwest Park Subdivision, as recorded October 10, 1910, in Plat Book 2, Plat 134, among the land records of Montgomery County, Maryland; thence in a northerly direction along the east line of Lot 47, Block 2, Northwest Park Subdivision, said line also being the west line of Lot 20, Block 2, Northwest Park Subdivision, to its intersection with the northern boundary line for the Northwest Park Subdivision, as shown on aforesaid plat; thence in an easterly direction along the northern boundary line of the Northwest Park Subdivision to its intersection with the west right-of-way line of Wisconsin Avenue; thence in an easterly direction, crossing Wisconsin Avenue, to the point of beginning.

There shall also be included in the foregoing described area any lot partially within and partially without the described area.

(c) *Wheaton Parking Lot District.* The Wheaton Parking Lot District shall consist of all land in the Thirteenth Election District of the county within the area described as follows:

Beginning for the same on the west side of Amherst Drive at the southeast corner of Parcel B in Block A, Wheaton Forest Subdivision, as delineated on a plat recorded among the land records of Montgomery County, Maryland, in Plat Book 34 on Plat No. 2306; and running thence west with the south line of said Block A, to the east side of Georgia Avenue as delineated on said plat of Wheaton Forest; thence running northwest and crossing Georgia Avenue to the P. T. of the Fillet Curve on Lot 6, Block H, Triangle Park as per plat recorded among said land records in Plat Book 26 on Plat No. 1659, said point also being on the northeasterly side of Viers Mill Road; thence northwest with the northeasterly side of Viers Mill Road to the southeasterly side of the 20 foot alley contained in Block E, said point being also the western corner of Lot 6, Block E, of said Triangle Park Subdivision; thence leaving the northeasterly side of Viers Mill Road and crossing said Viers Mill Road southwest and running with the southeasterly side of a 20 foot alley contained in Block D, Triangle Park as delineated on a plat recorded among said Land Records in Plat Book 20 on Plat No. 1251, to the westerly dedicated limits of said alley in said Block D; thence continuing on same course, still southwest 240 feet, more or less; thence leaving said line extended and running in a northwest direction and crossing the Kensington-Wheaton Road and running with the northeasterly limits of Block F, Section 2, Kensington View as delineated on a plat recorded among said Land Records in Plat Book No. 4 on Plat No. 303 to the southeasterly side of Kensington Boulevard; thence northeast with said southeasterly side of Kensington Boulevard, as is planned to be extended, across Viers Mill Road to the west corner of Lot 1, Block B, Triangle Park as delineated on a plat recorded among said Land Records in Plat Book No. 4 on Plat No. 338; thence with the southerly side of Kensington Boulevard in an easterly direction and crossing Wheaton Hill Road to a point on the easterly direction and crossing Wheaton Hill Road to a point on the easterly side of said Wheaton Hill Road, said point being also the north corner of Lot 16, Block A, as delineated on said plat of Triangle Park recorded among said Land Records in Plat Book 4 on Plat No. 338; thence running with the easterly side of Wheaton Hill Road northeast to the south side of Blueridge Avenue, said point also being the P. T. of Fillet curve No. 4 and generally the northwest corner of Lot 1, Block 44, as delineated on Plat No. 9, Wheaton Hills recorded among said Land Records in Plat Book 32 on Plat 2058; thence with the southerly side of Blueridge Avenue, with the arc of a curve to the left in a general easterly direction, to the east side of Grandview Avenue; thence with the east side of Grandview Avenue north to the common front corner of Lots 19 and 20, Block 27, as delineated on said Plat No. 9, Wheaton Hills; thence leaving the east side of Grandview Avenue and running with the dividing line of said Lots 19 and 20, and Lots 9 and 10, Block 27 of said Plat No. 9, Wheaton Hills east to the west side of Georgia Avenue; thence with the west side of Georgia Avenue and running south, approximately 200 feet; thence

leaving the said west side of Georgia Avenue and crossing same and running east with the northerly subdivision limits of Villa Verde Subdivision as delineated on a plat recorded among the said Land Records in Plat Book No. 4 on Plat No. 388 to the northeast corner of Lot 8, Villa Verde; thence in a southerly direction along the east line of said Lot 8, Villa Verde and crossing Blueridge Avenue to the intersection of the prolongation of the east line of Lot 8, Villa Verde and the south line of Blueridge Avenue; thence along the south line of Blueridge Avenue to approximately 125 feet east of the east line of Amherst Avenue, the same being a point on the dividing line between Lot 1, Block 1, Wheaton Manor, and the property occupied by Columbia Broadcasting Company as shown on plat recorded in said Land Records in Plat Book 45 on Plat No. 3390; thence in a southerly direction along said line to its intersection with the northerly line of Lot 3, Block 1, Wheaton Manor; thence in an easterly direction along said northerly line of Lot 3, Block 1, Wheaton Manor, to its intersection with the easterly line of said Lot 3, Block 1, thence in a southerly direction along said easterly line of Lot 3, Block 1 to the intersection of the prolongation of said line with the southerly line of University Boulevard West (formerly Old Bladensburg Road); thence in a northeasterly direction along said southerly line of University Boulevard West to its intersection with the west line of Amherst Avenue (formerly Vernosia Place); thence in a southerly direction along the said west line of Amherst Avenue, crossing Reddie Drive and Prichard Road to the point of beginning.

There shall also be included in the foregoing described area any lot partially within and partially without such area zoned for commercial or industrial use.

(d) *Montgomery Hills Parking Lot District.* The Montgomery Hills Parking Lot District shall consist of all land in the Thirteenth Election District of the county within the area described as follows:

Beginning for the same on the west side of Georgia Avenue at the southeast corner of Lot 1, Block A, Montgomery Hills Subdivision, as shown on a plat recorded among the land records of Montgomery County, Maryland, in Plat Book 4, Plat No. 381; and running thence in a westerly direction with the south line of said Lot 1 to the rear corner of Lots 1 and 7, thence running northwest with the division line of said Lots 1 and 7 as shown on said plat to a point on the east line of Columbia Boulevard at the front corner of said Lots 1 and 7, thence running northeast with the east line of said Columbia Boulevard to the beginning of curve No. 13 as shown on said plat, thence running in a northwesterly direction across said Columbia Boulevard and Seminary Road to the southwest corner of Lot 7, Block J, Montgomery Hills Subdivision as shown on a plat recorded among the aforesaid land records in Plat Book 4, Plat No. 401, thence running north with the east line of Selway Lane as determined in Equity Cause No. 8141, to the northwest corner of said Lot 7, Block J, thence running north across the 20 foot alley and with the east line of Selway Lane as shown on said plat to the south line of the Childs Property, thence continuing in a northerly direction with an extension of said east line of Selway Lane a distance of 36 feet, more or less, to the north line of said Childs Property as shown on the above mentioned plat of Montgomery Hills Subdivision recorded in Plat Book 4, Plat No. 381, and running thence in an easterly direction with a part of said north line a distance of 29 feet, more or less, thence leaving said north line and running in a northerly direction crossing the Brookeville-Tenleytown Road and the Church Lot for a distance of 261 feet, more or less, to the south line of Lot 6 of the division of the Riley Property, thence continuing in a northerly direction across a part of said Lot 6, with the west line of the existing commercial zoning, a distance of 230.27 feet, thence running in an easterly direction, with the north line of the existing commercial zoning 150 feet to the west line of Georgia Avenue, being also the east line of Lot 6, said point being 250 feet measured along the west line of Georgia Avenue, from the southeast corner of Outlot A, Block D, as shown on a plat of The Valley Subdivision, recorded among the aforesaid Land Records in Plat Book 21, Plat No. 1350, thence running in an easterly direction with the north line of said Outlot A, being also the south line of Flora Lane as shown on said plat, to the northeast corner of Outlot A, thence running in a southerly direction with the east line of Outlot A, being the west line of the 20 foot alley as shown on said plat, to the southeast corner of Outlot A, being also the northeast corner of Parcel A, Block 16 as shown on a plat of Section Three, Woodside Forest Subdivision, recorded among the aforesaid Land Records in Plat Book 25, Plat No. 1583; thence running in a southerly direction with the east line of said Parcel A, being also the west line of the 20 foot alley as shown on said plat, to the southeast corner of Parcel A, thence continuing in a southerly direction across White Oak Drive to the northeast corner of Parcel A, Block 15, as shown on said plat, thence continuing in a southerly direction with the east line of said Parcel A, Block 15, being also the west line of said 20 foot alley, to the southeast corner of Parcel A, thence continuing in a southerly direction with the west line of said 20 foot alley as shown on another plat of Section Three, Woodside Forest recorded among the aforesaid Land Records in Plat Book 20, Plat No. 1233, to the northeast corner of Lot 2, as shown on a plat of dedication for Columbia Boulevard recorded among the aforesaid Land Records in Plat Book 5, Plat No. 443, thence continuing in a southerly direction with the east lines of Lots 2 to 12, inclusive, being also the west line of the 20 foot alley as shown on said dedication plat, to the north line of Columbia Boulevard, thence continuing in a southerly direction across said Columbia Boulevard to the northeast corner of Parcel A, Block B, as shown on a plat of Woodside Village recorded among the aforesaid Land Records in Plat Book 9, Plat No. 693, thence continuing in a southerly direction with the east line of said Parcel A, Block B, being also the west line of the 20 foot alley, and running across Corwin Drive to the northeast corner of Parcel A, Block A, as shown on said plat of Woodside Village, thence continuing in a southerly direction with the east line of said Parcel A and with the east line of Lot 17, Block A, being also the west line of said 20 foot alley as shown on said plat, to the southeast corner of said Lot 17, being on the north line of Ridge Road, now Luzerne Avenue; thence running in a southwesterly direction with the south line of Lot 17, being also the north line of said Ridge Road, now Luzerne Avenue, to the southwest corner of Lot 17, being on the east line of Georgia Avenue, thence running in a northerly direction with the east line of Georgia Avenue, being the westlines of said Lot 17 and Parcel A, Block A, as shown on said plat of Woodside Village, to the



northwest corner of said Parcel A, being the intersection of said east line of Georgia Avenue with the south line of the aforesaid Corwin Drive, thence running in a northwesterly direction, diagonally across Georgia Avenue to the place of beginning.

There shall also be included within said district the property known as Lot 11, Block A, Montgomery Hills Subdivision, as shown on Plat No. 1648, Plat Book 26, recorded among the land records of Montgomery County.

There shall also be included within said district the following area: Beginning at the intersection of the northeast line of Georgia Avenue and the southerly line of Flora Lane and running in a northeasterly direction along the southerly line of Flora Lane to its intersection with westerly line of the 20 foot alley situated in Block 16, Section 3, Woodside Forest, thence due north along a straight line to its intersection with the northerly side of Flora Lane, thence in a southwesterly direction along the northerly line of Flora Lane to its intersection with the northeast line of Georgia Avenue, thence in a southeasterly direction along the northeast line of Georgia Avenue to the point of beginning.

There shall also be included within said district the property known as Lots 18, 19, 20, 1, and 2, Block I, Montgomery Hills Subdivision, as shown on Plat No. 381, Plat Book 4, recorded among the lands records of Montgomery County.

There shall also be included within said district the property known as part of Lots 1, 2 and 3, Block A, Section 1, North Woodside; as shown on Plat No. 250, Plat Book 3, recorded among the land records of Montgomery County and more particularly described as follows:

Being for the same at a pipe set at the intersection of the North line of Luzerne Avenue with the West line of 16th Street Extension as shown on Maryland State Roads Commission Plat No. 16876, thence with the North line of Luzerne Avenue, being also the south line of said Lot 3;

(1) Along the arc of a curve to the right having a radius of 2242.01 feet, a distance of 23.22 feet, chord S 64 degrees 44' 24" W 23.22 feet to a pipe at the rear corner of Lots 3 and 4, Block A, thence with the rear lines of Lots 3, 2 and 1, Block A, as resurveyed,

(2) N 17 degrees 09' 14" W 196.01 feet to a pipe at the rear corner of Lots 1 and 2 thence with a part of the north line of Lot 1, as resurveyed,

(3) N 78 degrees 55' 40" E 102.35 feet to intersect the aforesaid west line of 16th Street, thence with said line, two (2) courses,

(4) S 40 degrees 57' 20" E 3.00 feet to intersect a curve to the right, thence,

(5) Along the arc of said curve 199.96 feet, chord S 06 degrees 54' 45" W 196.05 feet, to the place of beginning, containing 14,331 square feet of land.

There shall also be included in the foregoing described area any lot partially within and partially without such area zoned for commercial or industrial use. (Mont. Co. Code 1965, § 44-1; 1968 L.M.C., ch. 2, § 1; 1968 Ex. Sess., ch. 20, § 1; 1979 L.M.C., ch. 48, § 1; 1982 L.M.C., ch. 22, § 1; 1985 L.M.C., ch. 5, § 1; [2005 L.M.C., ch. 35](#), § 1.)

## **Sec. 60-2. Acquisition of land for parking lots; improvement, operation, maintenance and sale or lease thereof.**

(a) To provide off-street parking facilities for the use of the public in and for each district, the County may acquire by purchase, lease, condemnation, or otherwise any land in a district, or any land outside any district, if the land is located in whole or in part within 600 feet of the boundary of any district as created or modified, after public hearing under Section 11B-46. After acquiring any land, the County may improve the land for use as off-street parking lots and operate and maintain a parking facility under this Chapter.

(b) Notwithstanding any other provision of this chapter, the county may utilize any property acquired with parking lot district funds for purposes other than off-street parking or may sell, lease or otherwise dispose of property or portions of property, including mineral rights, air rights, and easements, on the condition that the county reimburse the district affected the fair market value of the property disposed of or used for purposes which do not provide for off-street parking. However, the county need not reimburse a parking lot district at fair market value for the transfer of interests in property as authorized under subsection (c). The county executive may issue regulations under method (2) to implement this subsection.

(c) Locating affordable housing near property devoted to commercial, industrial, and general business uses benefits businesses located in the district. Therefore, the county executive may, for less than fair market value, lease property acquired with parking lot district tax funds or transfer the air rights or an easement to property acquired with parking lot district tax funds, if the county executive, by executive order:

(1) provides that the interest in property to be transferred must be used for:



(A) a productivity housing project under chapter 25B, Article 4, Productivity Housing Program; or

(B) an opportunity housing project under chapter 56, Article VI, Housing Opportunity Act.

However, the county executive may allow up to 20% of the gross floor area of the housing project to be used for retail purposes if the retail use is compatible with the surrounding property;

(2) determines that the property to be transferred is not reasonably expected to be needed for parking in the foreseeable future;

(3) determines that the property to be transferred is not required to assure revenue necessary to pay outstanding or planned bonded indebtedness; and

(4) determines that the transfer of property is consistent with the obligations of the County under any outstanding bond agreements. (Mont. Co. Code 1965, § 44-2; 1985 L.M.C., ch. 36, § 1; FY 1991 L.M.C., ch. 20, § 1; [2010 L.M.C., ch. 49](#), § 1.)

### **Sec. 60-3. Taxes to be levied.**

(a) The council is hereby authorized, beginning with the fiscal year 1968-69, to levy and cause to be collected annually special taxes in the nature of ad valorem taxes not to exceed the following amounts on the described property within each district:

(1) A tax of one dollar (\$1.00) on each one hundred dollars (\$100.00) of assessed value of real property, including both the value of the improvements, if any, and the value of the land, which is used in whole or in part for commercial, industrial or general business purposes, and a similar tax of one dollar (\$1.00) on each one hundred dollars (\$100.00) of assessed value of all tangible personal property located on such land or within such improvements.

(2) A tax of fifty cents (\$0.50) on each one hundred dollars (\$100.00) of assessed value of real property, including both the value of the improvements, if any, and the value of the land, which is not used for commercial, industrial or general business purposes, but which is classified, or shown on any zoning plan or master plan adopted by the Maryland-National Capital Park and Planning Commission as recommended for classification, in a zone permitting a commercial, industrial or general business use; provided, that any tax levied under this paragraph (2) shall not exceed one-half of the tax levied under paragraph (1) above, and provided further that no such tax shall be levied on any property which on the effective date of this chapter is improved by a residence of permanent construction so long as such property is used exclusively for nontransient residence purposes.

(b) As used in subsection (a) above the phrase "used for commercial, industrial or general business purposes" shall include any property which is designed for or devoted to such use.

(c) The classification of property in a zone, as the phrase is used in subsection (a) above, refers to the classification of property under chapter 85 of this Code and all ordinances and regulations adopted thereunder, as now or hereafter amended.

(d) Except as otherwise provided in this chapter, the special taxes authorized in this section shall be levied and collected, have the same standing and priority, bear the same interest and penalties, and in every respect be treated the same as ordinary taxes.

(e) Railroad yards and rights-of-way, other than passenger stations, shall be exempt from the taxes prescribed by this section. (Mont. Co. Code 1965, § 44-3; 1967 L.M.C., ch. 4, § 1; 1970 L.M.C., ch. 27, § 1.)

### **Sec. 60-4. Off-street parking facilities-Authority of council to establish minimum standards.**

(a) The county council is hereby authorized and empowered to adopt and amend by ordinance standards, schedules and regulations for off-street parking facilities in order to qualify land and improvements for exemption from the ad valorem tax in any parking lot district as authorized by section 60-6. Any ordinance adopted hereunder shall be in accordance with the procedures prescribed by section 2-105.

(b) Any land and improvements within a parking lot district now qualified, or which may hereafter qualify for exemption from the ad valorem tax, shall not lose that exemption by subsequent amendments of the standards, schedules and regulations adopted under subsection (a) hereof, but will be held to the same standards, schedules, and regulations and provisions as were applicable when such exemption was obtained. The standards applicable at the time of issuance of a building permit shall apply to subsequent applications of the same land and improvements for an exemption under this chapter.

(c) Any vacant parcel of land which does not provide parking facilities for any particular commercial or other establishment listed in this section shall be entitled to complete exemption from the taxes prescribed in this section, if the entire area thereof is made available

for off-street parking in compliance with all other applicable requirements of this chapter. (Mont. Co. Code 1965, § 44-4.)

### **Sec. 60-5. Same-Location.**

Such off-street parking facilities may be provided on land or in garages or other spaces in or on the roofs of buildings and all such space shall be included in computing the area requirements prescribed by section 60-4. (Mont. Co. Code 1965, § 44-5.)

### **Sec. 60-6. Same-Exemption or reduction from tax where provided.**

(a) *Tax exemption.* If the owner or lessee of real property or tangible personal property in a parking lot district provides off-street parking facilities that comply with all the requirements of article 59-E of chapter 59 of this Code, the real property and tangible personal property shall be exempt from the taxes levied under section 60-3 of this chapter.

(b) *Tax reduction.* If the owner or lessee of real property or tangible personal property in a parking lot district complies with all of the requirements of subsection (c) of this section, the taxes levied on the real property and tangible personal property under section 60-3 of this chapter shall be reduced as follows:

- (1) For general retail, a sixty (60) percent reduction.
- (2) For a hotel, motel, or inn, a seventy-five (75) percent reduction.
- (3) For a restaurant or similar place dispensing food, drink, or refreshments, a fifty (50) percent reduction.
- (4) For a recreational commercial establishment, other than a theater, auditorium, or stadium, a forty (40) percent reduction.
- (5) For an indoor or legitimate theater, a forty (40) percent reduction.
- (6) For a multiple-family dwelling, a sixty (60) percent reduction.
- (7) For a mixed use, a fifty (50) percent reduction.

(c) To be eligible for a reduction under subsection (b) of this section:

- (1) The owner or lessee shall comply with the provisions of this chapter that are required for an exemption from the tax;
- (2) The owner or lessee shall provide off-street parking facilities that comply with all of the requirements of article 59-E of chapter 59 of this code, except for the schedule of required parking spaces;
- (3) A pedestrian entrance to the establishment that is the subject of the application for a reduction under this section must be located within five hundred (500) feet of the pedestrian entrance to an off-street public parking facility that is owned by Montgomery County under provisions of this chapter;
- (4) The land-use categories under paragraph (5)(i) through (v) of this subsection must restrict the use of the provided parking spaces to ensure that adequate parking is available for patrons and employees of the respective land-use activity during weekday daytime hours. This provision also applies to mixed-use developments where these restricted spaces must be located in the most convenient and visible area of the parking facility nearest to the establishment being served; and
- (5) The following schedule of off-street parking spaces, as a percentage of the "schedule of requirements" under chapter 59, article E of this Code, must be provided:

- (i) For general retail, at least sixty (60) percent.
- (ii) For a hotel, motel, or inn, at least seventy-five (75) percent.
- (iii) For a restaurant or similar place dispensing food, drink, or refreshments, at least fifty (50) percent.
- (iv) For a recreational commercial establishment, other than a theater, auditorium, or stadium, at least forty (40) percent.
- (v) For an indoor or legitimate theater, at least forty (40) percent.
- (vi) For a multiple-family dwelling, at least sixty (60) percent.

(vii) For all other individual uses, one hundred (100) percent.

(viii) For a mixed use where any land or building is used for two(2) or more purposes, the total number of parking spaces required shall be the sum of the separate requirements for the individual land use categories in subparagraphs (i) through (vii) of this paragraph. (Mont. Co. Code 1965, § 44-6; 1970 L.M.C., ch. 27, § 2; 1975 L.M.C., ch. 32, § 1; 1985 L.M.C., ch. 10, § 1.)

**Editor's note**-Section 2 of 1985 L.M.C., ch. 10, provided that the taxes provided in subsections (b) and (c) of this section should begin in the 1985-86 fiscal year.

#### **Sec. 60-7. Same-Location of with reference to establishment served by.**

(a) To qualify for exemption from the taxes prescribed in section 60-3, off-street parking facilities shall be located so that the major point of pedestrian access to the facilities is within five hundred (500) feet walking distance of the entrance to the establishment to be served by such facilities, provided that if the off-street parking facilities are located at a greater distance, only the land upon which the off-street parking facilities are located shall be entitled to exemption.

(b) To qualify for exemption and continue to be qualified, no off-street parking facilities shall be encroached upon by buildings or storage or devoted to any use which interferes with their unrestricted use as off-street parking spaces. (Mont. Co. Code 1965, § 44-8.)

#### **Sec. 60-8. Same-Availability to public or customers required for exemption.**

The exemption granted in section 60-6 shall be allowed only if the off-street parking spaces provided are made available for general public use, or for the use of the customers of the establishment for which exemption is claimed. (Mont. Co. Code 1965, § 44-9; 1985 L.M.C., ch. 28, § 1.)

#### **Sec. 60-9. Tax exemption for off-street parking structures.**

(a) To encourage the construction of off-street parking facilities in buildings and structures, to relieve traffic congestion in parking lot districts and provide parking spaces for the benefit of the public and the property owners in the districts, a parking building or other parking structure that provides off-street parking facilities, public or private, is totally exempt from the taxes prescribed in Section 60-3.

(b) The exemption applies only to the building or other structure, and not to the land on which it stands. If the off-street parking facilities are part of a structure used for other purposes, or are under a structure used for another purpose, this exemption applies only to that portion of the building structure or improvement used for off-street parking purposes. Land under the building or structure, and portions of the building or structure used for purposes other than off-street parking, are not exempt from the tax unless the owner or lessee otherwise complied fully with the provisions of this Chapter relating to exemption.

(c) The Department of Permitting Services must approve the location and design of entrances and exits to public streets to ensure that the location and design will prevent traffic hazards. Individual parking spaces in such structures must be at least 180 square feet in area.

(d) A space for the storage, sale, or display for sale of new or used automobiles, or a space used to repair automobiles does not qualify for the exemption under this section. (Mont. Co. Code 1965, § 44-10; 1973 L.M.C., ch. 25, § 8; 1996 L.M.C., ch. 4, § 1; 1996 L.M.C., ch. 20, § 1; 1998 L.M.C., ch. 12, § 1; [2001 L.M.C., ch. 14](#), § 1; 2002 L.M.C., ch. 16, § 2.)

#### **Sec. 60-10. Same-County authorized to lease, operate and maintain.**

The county may lease at a rental of one dollar (\$1.00) per year off-street parking facilities from any person who provides such facilities qualifying for tax exemption under this chapter. Upon such lease being made, the county agrees to operate and maintain such off-street parking facilities, and so long as such lease continues in force and effect, the county shall operate and maintain such facilities in the same manner as if they had been acquired and constructed by the county pursuant to the provisions of this chapter. (Mont. Co. Code 1965, § 44-11.)

#### **Sec. 60-11. Same-Lease to Montgomery County Revenue Authority.**

The county is hereby authorized and empowered to lease any or all off-street parking facilities now owned and operated by Montgomery County unto the Montgomery County Revenue Authority for the management, control, regulation, operation and maintenance of said off-street parking facilities by the Montgomery County Revenue Authority under such terms and conditions and for such period of time as may be agreed to by the county and the Montgomery County Revenue Authority; provided, that the terms of such transfer shall provide that all parking meter fees collected by the authority shall be paid to the county to be applied as directed by section 60-16. (Mont. Co. Code 1965, § 44-12; 1969 L.M.C., ch. 44, § 1.)

### **Sec. 60-12. Administration and enforcement generally.**

(a) Subject to the terms and conditions of this Chapter, the Department of Transportation administers and enforces this Chapter. The Department must operate and maintain off-street parking facilities acquired and constructed by the County under this Chapter or leased to the County. The Department must review plans for off-street parking facilities that any person submits to qualify for the exemption from the special taxes prescribed in this Chapter. This section does not apply to off-street parking facilities the Revenue Authority leases from the County.

(b) The Department of General Services must acquire and build off-street parking facilities and renovate off-street parking facilities that will not remain open during the work. (Mont. Co. Code 1965, § 44-13; 1969 L.M.C., ch. 44, § 2; 1973 L.M.C., ch. 25, § 8; 1996 L.M.C., ch. 4, § 1; [2008 L.M.C., ch. 5](#), § 1.)

**Editor's note-**[2008 L.M.C., ch. 5](#), §§ 2 and 3, state: Sec. 2. Any responsibility or right granted by law, ordinance, regulation, delegation of authority, contract, or other document to the Department of Public Works and Transportation in connection with designing, building, and maintaining County facilities (except maintaining or renovating public parking facilities under Chapter 60, as provided for under Section 1 of this Act), maintaining County vehicles and equipment, acquiring and disposing of real property not associated with roads, bridges, and other related transportation facilities, and operating mail, printing, and duplication services, is transferred to the Department of General Services.

Sec. 3. Any regulation in effect when this Act takes effect that implements a function transferred to another Department or Office under Section 1 of this Act continues in effect, but any reference in any regulation to the Department from which the function was transferred must be treated as referring to the Department to which the function is transferred. The transfer of a function under this Act does not affect any right of a party to any legal proceeding begun before this Act took effect.

### **Sec. 60-13. Reserved.**

**Editor's note-**Section 60-13, which prescribed that the cost of administration and enforcement of the off- street parking program provided in this chapter be appropriated from the suburban district tax, derived from Mont. Co. Code 1965, § 44-14, and 1973 L.M.C., ch. 25, § 8, was repealed by 1987 L.M.C., ch. 2, § 4.

### **Sec. 60-14. Application for exemption; determination.**

(a) Any property owner or lessee in any district may apply, in the following manner, for an exemption from the special taxes prescribed in this Chapter. On or before April 1 of the application year, the owner or lessee must file with the Department of Transportation an application in the form and containing information the Department requires to determine whether the Department should grant an exemption. If the Department grants an exemption for a particular property, the exemption continues for each successive year unless there is a change in the number of parking spaces or in the floor area, number of employees, or any other factor governing the number of automobile parking spaces required to qualify for continued exemption. The property owner or lessee promptly must notify the Department of any change in qualifying factors. The Department may, no more than once in any 12 month period, require any lessee or owner of exempt property to file an information return to determine whether the property meets the requirements for exemption. The exemption ends if the lessee or owner does not file the information return.

(b) The Department of Transportation must determine whether to grant an exemption according to this Chapter, and must notify the applicant by mail of the determination.

(c) The applicant may, within 30 days after the notice referred to in subsection (b) is mailed, appeal the determination to the appeal tax court for the County by delivering to the appeal tax court a petition stating:

(1) the applicant's name and address;

- (2) the name of the owner of the property;
- (3) the lessee, if any;
- (4) a description of the property;
- (5) the zoning classification of the property;
- (6) the decision of the Department; and
- (7) a brief statement of the grounds of the appeal.

The applicant must deliver a copy of the petition to the Department.

(d) If the applicant does not file a petition within this 30-day period, the determination of the Department becomes final. The Department must forward the decision to the Supervisor of Assessments, who must enter the decision on the assessment records.

(e) The appeal tax court must set a time for hearing a valid appeal and must notify the applicant and the Department of the hearing at least 5 days before the hearing. The applicant, the County, or any other party to the appeal, may, at the party's own expense, transcribe the testimony offered at the hearing. The applicant, the County, or any other party to the appeal may, either before or within 15 days after the decision by the appeal tax court, submit to the appeal tax court a request for rulings on points of law or findings of fact. The court promptly must rule on the points of law or findings of fact.

(f) The decision of the appeal tax court after the hearing must be in writing and signed by a majority of the court. The court promptly must mail a copy of the decision to the applicant and to the Director of the Department.

(g) Any person, including the County, aggrieved by the decision of the appeal tax court may appeal the same within thirty (30) days of the date thereof to the circuit court for the County, on questions of law only.

(h) Any such appeal may be taken by filing with the clerk of the circuit court a petition setting forth the decision of the appeal tax court, question or questions of law involved, and that it is brought pursuant to this section. There shall be attached thereto a copy of the petition filed with the appeal tax court. At the same time, or as soon thereafter as available, the appellant shall file a copy of the transcript, if any, of the testimony given before the appeal tax court and any rulings made by the appeal tax court on points of law and finding of fact. On or before taking such appeal the appellant shall mail a copy of the petition filed with the clerk of the circuit court to all persons who were parties to the proceeding before the appeal tax court, to the clerk of the appeal tax court, and except where it is the appellant to the County. The County shall be named as a party defendant in all appeals, except in those taken by the County in which it shall be named as a party plaintiff. Upon receiving a copy of a petition of appeal, the clerk of the appeal tax court shall promptly transmit to the clerk of the circuit court a true copy of all papers filed with the appeal tax court in the proceeding which is the subject of the appeal.

(i) If the circuit court shall find that the record of the proceeding is insufficient to determine the question of law presented, it may dismiss the appeal or remand the case to the appeal tax court for the purpose of receiving further evidence.

(j) There shall be a further right of appeal to the court of appeals from any decision of the circuit court, which shall be treated in the same manner as are appeals from the circuit courts in ordinary cases at law.

(k) In addition to requiring returns as provided in subsection (a), the Department is authorized from time to time to examine exempt property and to terminate such exemption if the requirements are not being met. Denial or termination of an exemption may be made by the Department, subject to appeal as above provided, at any time. In the event that such termination occurs between May 1 and September 30, the property shall be subject to the taxation in such year at three-fourths of the parking tax in effect in such district; and in the event the termination of exemption occurs between October 1 and December 31 in any year, the property shall be subject to taxation in such year at one-half of the parking tax in effect in such district. (Mont. Co. Code 1965, § 44-15; 1973 L.M.C., ch. 25, § 8; 1996 L.M.C., ch. 4, § 1; [2008 L.M.C., ch. 5](#), § 1.)

**Editor's note-**[2008 L.M.C., ch. 5](#), § 3, states: Sec. 3. Any regulation in effect when this Act takes effect that implements a function transferred to another Department or Office under Section 1 of this Act continues in effect, but any reference in any regulation to the Department from which the function was transferred must be treated as referring to the Department to which the function is transferred. The transfer of a function under this Act does not affect any right of a party to any legal proceeding begun before this Act took effect.

## **[Sec. 60-15. Parking meters; enforcement of parking and standing regulations.](#)**

(a) The county executive is hereby authorized, pursuant to the procedures prescribed by law, to adopt regulations for the installation, maintenance and operation of parking meters along, and limiting the time motor vehicles may park on, the streets, highways and alleys located within each district and on the parking lots within each district acquired by or leased to the county, by the use of parking meters or otherwise, and to prescribe parking meter or other fees for parking on such parking lots, streets, highways and alleys; except, that on all off-street parking facilities leased to the county revenue authority, such authority shall have the responsibility for the installation, maintenance and operation of parking meters on such facilities and for the adoption of regulations, rates, fees and other charges relating to the facilities operated and managed by it. After the adoption of such regulations, the county may purchase, install, maintain and operate any such parking meters on all streets, highways, alleys and on off-street parking facilities not leased to the revenue authority, in accordance with such regulations; provided, that the location thereof is approved by the county executive. All parking meter fees collected within each district shall be applied as provided in the following section, and the department of police, or any other county employees specifically designated by an executive order of the county executive, or his designee, shall enforce such regulations regarding parking and parking meters in the same manner as they enforce parking and traffic regulations applicable to the public streets and alleys of the county.

(b) For the purposes of enforcement of parking and standing regulations in general within the several parking lot districts only, any county employee designated as provided in the preceding subsection shall have concurrent jurisdiction with the police officers of the county as to the enforcement of all parking and standing regulations. (Mont. Co. Code 1965, § 44-16; 1974 L.M.C., ch. 3, § 1.)

### **Sec. 60-16. Purpose of parking lot funds.**

(a) The Director of Finance must keep the special taxes and parking fees collected from each district in a separate fund for each district, and each fund must be used so that enough funds are available to pay the principal and interest, as they become due, upon any bonds issued to acquire, build, restore, or improve the off-street parking facilities in the particular district from which the money in that fund is collected. The balance must be used to acquire, build, maintain, or operate off-street parking facilities in that district and to reimburse the County for general revenues advanced to that district under subsection (b). If in any fiscal year any balance remains after those payments, the Director of Finance must hold it until the following fiscal year and apply it as provided in this subsection.

(b) On-site expenses in connection with the acquisition, improvement, operation, or maintenance of the off-street parking facilities must not be paid from the general revenues of the County. However, the Director of Finance may temporarily advance general revenues to acquire, build, restore, or improve those facilities. Any transfer that will not be repaid before the end of the fiscal year must be expressly approved by the County Council in an annual budget resolution or a separate resolution, and is subject to any condition imposed in either resolution. The County Executive may, by regulations issued under method (2), regulate the amount of general revenues and parking lot district funds transferred under this subsection.

(c) (1) Notwithstanding the limits in subsection (a) or (b) or any other provision of this Chapter, the County Council may transfer revenue from parking fees to:

(A) the fund of any urban district from which the fees are collected, as limited by Section 68A-4(a)(2)b;

(B) fund activities of the Department of Transportation to implement transportation system management under Section 42A-13 and Section 42A-23. Parking fee revenue transferred to fund activities in a transportation system management district must not exceed parking fees collected in that transportation system management district; and

(C) fund activities of the Department of Transportation in a parking lot district, other than any parking lot district where a transportation system management district is operating to:

(i) promote, develop, and implement transit and ridesharing incentive programs; and

(ii) establish cooperative County and private sector programs to increase ridesharing and transit usage.

Parking fee revenue transferred to fund these activities must derive only from parking fees collected in that parking lot district.

(2) In this subsection, "parking fee" means revenue from parking meters, parking permits, or any other user charge for parking.

(d) Notwithstanding the limitations in subsection (a) or (b) or any other provision of this Chapter, the County Council may transfer district funds from the unencumbered balance of the district fund set up under subsection (a) to assist mixed-use parking facility projects in the district as contemplated by Section 60-2(b). In this subsection, a mixed-use parking facility project means a mixed-use project that includes a significant public parking component and is approved in the County capital improvements program. Unless the County Council in the capital improvements program waives all or part of the repayment, each transfer of funds must be conditioned on a reasonable repayment agreement that is based on the nature of the mixed-use project.



(e) Notwithstanding the limits in subsection (a) or (b) or any other provision of this Chapter, the County Council may transfer revenue from the Montgomery Hills Parking Lot District parking tax:

(1) to fund activities of the Silver Spring Regional Services Center in the Montgomery Hills Parking District, an amount in Fiscal Year 2005 that does not exceed \$15,000, and in each succeeding fiscal year does not exceed the maximum amount for the previous fiscal year increased by the annual average increase, if any, in the Consumer Price Index for all urban consumers in the Washington-Baltimore metropolitan area, or any successor index, for the previous calendar year, to:

(A) provide and maintain amenities, façade improvements, streetscape improvements, and property in public rights-of-way;

(B) promote and implement activities that benefit residential and commercial interests in the district. These activities may incidentally benefit neighboring communities; and

(C) enhance the safety and security of persons and property in public areas; and

(2) to fund projects in the Capital Improvements Program that improve the street and sidewalk infrastructure serving the Montgomery Hills Parking Lot District. (1987 L.M.C., ch. 2, § 1; 1988 L.M.C., ch. 18, § 2; 1992 L.M.C., ch. 31, § 1; 1993 L.M.C., ch. 13, § 1; 1995 L.M.C., ch. 7, § 1; 1996 L.M.C., ch. 4, § 1; 1999 L.M.C., ch. 1, § 1; [2004 L.M.C., ch. 6](#), § 1; [2008 L.M.C., ch. 5](#), § 1.)

**Editor's note-**[2008 L.M.C., ch. 5](#), § 3, states: Sec. 3. Any regulation in effect when this Act takes effect that implements a function transferred to another Department or Office under Section 1 of this Act continues in effect, but any reference in any regulation to the Department from which the function was transferred must be treated as referring to the Department to which the function is transferred. The transfer of a function under this Act does not affect any right of a party to any legal proceeding begun before this Act took effect.

#### **Sec. 60-17. Parking of trucks, abandoned vehicles, etc., on lots prohibited; time limit on parking-Generally.**

It shall be unlawful to park any truck, bus or other vehicle having a gross weight of more than six thousand (6,000) pounds, or a trailer or semitrailer regardless of weight, except a vehicle actually engaged in work on the premises, or to park any unregistered, unlicensed or abandoned vehicle or to park any vehicle of any type for a period in excess of twenty-four (24) hours on any parking lot established or maintained in accordance with the provisions of this chapter, whether such lot to be owned or leased by Montgomery County or owned by an individual, firm or association; provided, however, that nothing herein shall prevent the parking of any vehicle on a lot owned by an individual, firm or association, if the permission of the individual, firm or association has been obtained, and provided further that nothing herein contained shall apply to school buses owned by Montgomery County. (Mont. Co. Code 1965, § 44-18.)

#### **Sec. 60-18. Same-Impoundment of vehicles.**

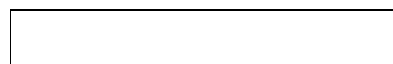
Any vehicle parked on any lot described in section 60-17 for a period in excess of twenty (20) hours may be taken into possession by a police officer of the county and towed to some proper storage place and there held until the towing and storage charges incurred shall have been paid. (Mont. Co. Code 1965, § 44-19.)

#### **Sec. 60-19. Same-Penalty.**

Any person violating any of the provisions of section 60-17, shall be guilty of a misdemeanor and, upon conviction, shall be fined not more than fifty dollars (\$50.00) or imprisoned for a period not to exceed thirty (30) days for each violation. (Mont. Co. Code 1965, § 44-20.)

#### **Sec. 60-20. Reserved.**

**Editor's note-**Section 60-20, authorizing the council to amend §§ 60-4--60-19 and to regulate off-street parking facilities by ordinance, derived from Mont. Co. Code 1965, § 44-21, was repealed by § 2 of 1985 L.M.C., ch. 36.





[Note] **Editor's note**-In Hanrahan v. Alterman, 41 Md. App. 71, 396 A.2d 272 (1979), it was held that art. 33 of the Annotated Code of Maryland is inapplicable to special taxing districts. Special tax districts are not municipal corporations, and do not have unlimited powers to sue and be sued, as do municipal corporations under article 23A of the Annotated Code of Maryland. Friendship Heights v. Fungler, 265 Md. 339, 289 A.2d 329 (1972).

**Cross reference**-Authority of citizens committees of special taxing districts to regulate, construct, maintain, etc., streets and roads, § 49-4.

[Note] **\*Editor's note**-In Galblum v. Board of Appeals of Montgomery County, 258 Md. 168, 265 A.2d 232 (1970), it was held that one could not obtain a variance from the zoning ordinance and use it to avoid compliance with this chapter. Chapter 60 is cited in Montgomery County v. Woodward & Lothrop, Inc., 280 Md. 686, 376 A.2d 483 (1977).

[2008 L.M.C., ch. 5](#), §§ 2 and 3, state: Sec. 2. Any responsibility or right granted by law, ordinance, regulation, delegation of authority, contracts, or other documents to the Department of Public Works and Transportation in connection with designing, building, and maintaining County facilities (except maintaining or renovating public parking facilities under Chapter 60, as provided for under Section 1 of this Act), maintaining County vehicles and equipment, acquiring and disposing of real property not associated with roads, bridges, and other related transportation facilities, and operating mail, printing, and duplication services, is transferred to the Department of General Services. [2008 L.M.C., ch. 5](#), § 3, states: Sec. 3. Any regulation in effect when this Act takes effect that implements a function transferred to another Department or Office under Section 1 of this Act continues in effect, but any reference in any regulation to the Department from which the function was transferred must be treated as referring to the Department to which the function is transferred. The transfer of a function under this Act does not affect any right of a party to any legal proceeding begun before this Act took effect. **Cross references**-Special requirements for off-street public parking, § 31-22 et seq.; zoning requirements for off-street parking and loading, § 59-E-1.1 et seq.; zoning provisions relative to parking lot districts, § 59-E-3.1 et seq.