

Department of Legislative Services  
Maryland General Assembly  
1999 Session

FISCAL NOTE

Senate Bill 477 (Senator Harris)

Budget and Taxation

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**Baltimore County - Property Tax Credit - Genesee Valley Outdoor Learning Center, Inc.**

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This bill allows Baltimore County to grant a property tax credit against the county property tax imposed on personal property owned by the Genesee Valley Outdoor Learning Center, Inc.

The bill is effective July 1, 1999.

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**Fiscal Summary**

**State Effect:** None. The bill would not directly affect governmental operations or finances.

**Local Effect:** Baltimore County revenues could decrease by \$1,700 annually beginning in FY 2000. Expenditures would not be affected.

**Small Business Effect:** Potential minimal impact for the Genesee Valley Outdoor Learning Center, Inc. If Baltimore City chooses to grant this property tax credit, the Genesee Valley Outdoor Learning Center, Inc. would realize an annual property tax savings of approximately \$1,700.

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## Fiscal Analysis

**Local Revenues:** The fiscal 1998 personal property assessment for the Genesee Valley Outdoor Learning Center, Inc. is approximately \$59,400. If Baltimore County chooses to grant a personal property tax credit authorized by this bill, revenues would decrease by approximately \$1,700 annually beginning in fiscal 2000 based on Baltimore County's property tax rate of \$2.855 per \$100 of assessed value and assuming a 100% credit.

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**Information Source(s):** Department of Assessments and Taxation, Department of Legislative Services

**Fiscal Note History:** First Reader - February 15, 1999

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