
By: **Delegates Turner, Marriott, Stern, Pendergrass, and ~~Bobo~~ Bobo,
Carlson, Conroy, Finifter, Phillips, and Rosso**

Introduced and read first time: February 10, 2000

Assigned to: Ways and Means

Committee Report: Favorable with amendments

House action: Adopted

Read second time: March 16, 2000

CHAPTER 403

1 AN ACT concerning

2 **Property Tax Credit - Community Associations**

3 FOR the purpose of authorizing the Mayor and City Council of Baltimore City or the
4 governing body of a county or of a municipal corporation to grant, by law, a
5 property tax credit against the county or municipal corporation property tax
6 imposed on personal property owned by certain community associations;
7 defining certain terms; and generally relating to authorizing a tax credit against
8 the county or municipal corporation property tax imposed on certain personal
9 property.

10 BY adding to

11 Article - Tax - Property

12 Section 9-236

13 Annotated Code of Maryland

14 (1994 Replacement Volume and 1999 Supplement)

15 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF
16 MARYLAND, That the Laws of Maryland read as follows:

17 **Article - Tax - Property**

18 9-236.

19 (A) IN THIS SECTION, "COMMUNITY ASSOCIATION" MEANS:

20 (1) A NEIGHBORHOOD ORGANIZATION THAT:

1 (I) IS COMPRISED OF CITY BLOCKS OF AT LEAST 25 HOUSEHOLDS
 2 OR 25% OF THE HOUSEHOLDS OF A LOCAL NEIGHBORHOOD CONSISTING OF 40 OR
 3 MORE INDIVIDUAL HOUSEHOLDS, WHICHEVER IS LESS, AS DEFINED BY SPECIFIC
 4 GEOGRAPHIC BOUNDARIES IN THE BYLAWS OR CHARTER OF THE ASSOCIATION;

5 (II) IS EXEMPT FROM TAXATION UNDER § 501(C)(3) OR (4) OF THE
 6 INTERNAL REVENUE CODE;

7 (III) REQUIRES AS A CONDITION OF MEMBERSHIP, THE VOLUNTARY
 8 PAYMENT OF MONETARY DUES OR MEMBERSHIP FEES AT LEAST ANNUALLY; AND

9 (IV) IS ORGANIZED AND OPERATED FOR ONE OR MORE OF THE
 10 FOLLOWING PURPOSES:

11 1. RELIEF OF NEIGHBORHOOD TENSIONS;

12 2. PREVENTION OF COMMUNITY DETERIORATION;

13 3. PROVISION OF RELIEF TO THE POOR, UNDERPRIVILEGED,
 14 OR DISTRESSED;

15 4. PRESERVATION OF HISTORIC AREAS;

16 5. COMMUNITY REVITALIZATION; OR

17 6. ~~ORGANIZED FOR THE~~ PROMOTION OF THE COMMON GOOD
 18 AND SOCIAL WELFARE OF THE PEOPLE OF THE COMMUNITY; OR

19 (2) AN UMBRELLA ORGANIZATION THAT:

20 (I) CONSISTS OF COALITIONS OF SEVERAL NEIGHBORHOOD
 21 ORGANIZATIONS AS DESCRIBED IN PARAGRAPH ~~(4)(4)~~ (1) OF THIS SUBSECTION; AND

22 (II) ADDRESSES ISSUES THAT AFFECT BROAD AREAS OF THE
 23 COUNTY OR MUNICIPAL CORPORATION WHERE THE UMBRELLA ORGANIZATION IS
 24 LOCATED.

25 (B) THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE GOVERNING
 26 BODY OF A COUNTY OR MUNICIPAL CORPORATION MAY GRANT, BY LAW, A PROPERTY
 27 TAX CREDIT UNDER THIS SUBSECTION AGAINST THE COUNTY OR MUNICIPAL
 28 CORPORATION PROPERTY TAX IMPOSED ON PERSONAL PROPERTY THAT IS OWNED
 29 BY A COMMUNITY ASSOCIATION FOR A TAXABLE YEAR, IF:

30 (1) THE COMMUNITY ASSOCIATION WAS IN EXISTENCE AS OF THE FIRST
 31 DAY OF THE TAXABLE YEAR FOR WHICH THE CREDIT UNDER THIS SECTION IS TO BE
 32 ALLOWED; ~~AND~~

33 (2) THE COMMUNITY ASSOCIATION IS IN GOOD STANDING, IF IT IS
 34 ORGANIZED AS A MARYLAND CORPORATION; AND

35 (3) THE PERSONAL PROPERTY IS VALUED AT \$8,000 OR LESS.

1 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
2 July 1, 2000.