
By: **Washington County Delegation**
Introduced and read first time: February 8, 2002
Assigned to: Ways and Means

Committee Report: Favorable with amendments
House action: Adopted
Read second time: March 15, 2002

CHAPTER 89

1 AN ACT concerning

2 **Washington County - Property Tax Credit - Hagerstown Soccer Club, Inc.**

3 FOR the purpose of authorizing the governing body of Washington County or a
4 municipal corporation in Washington County to grant, by law, a property tax
5 credit against the county or municipal corporation property tax imposed on real
6 property that is owned by the Hagerstown Soccer Club, Inc.; providing for the
7 application of this Act; and generally relating to authorization for a property tax
8 credit on real property that is owned by the Hagerstown Soccer Club, Inc.

9 BY repealing and reenacting, with amendments,
10 Article - Tax - Property
11 Section 9-323(a)(1)
12 Annotated Code of Maryland
13 (2001 Replacement Volume and 2001 Supplement)

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

16 **Article - Tax - Property**

17 9-323.

18 (a) (1) The governing body of Washington County or of a municipal
19 corporation in Washington County may grant, by law, a property tax credit under this
20 section against the county or municipal corporation property tax imposed on:

21 (i) new construction or on an improvement to existing property;

- 1 (ii) property that is:
- 2 1. owned by a nonprofit civic association;
- 3 2. used only for a community, civic, educational, or library
- 4 purpose; and
- 5 3. unless the compensation is used only to improve or
- 6 maintain the property, use of the property is not contingent on the payment of
- 7 compensation for admission to or use of the property and failure to pay compensation
- 8 is not a reason to deny admission to or use of the property;

9 (iii) real property that is owned by the Women's Club of

10 Hagerstown, Inc.;

11 (iv) property that is owned by the Rohrersville Cornet Band of

12 Washington County; [or]

13 (v) real property that is owned and occupied as the principal

14 residence of an individual serving as:

- 15 1. a volunteer firefighter;
- 16 2. a member of the fire police; or
- 17 3. an emergency medical technician; OR

18 (VI) REAL PROPERTY THAT IS OWNED BY THE HAGERSTOWN

19 SOCCER CLUB, INC.

20 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect

21 June 1, 2002 and shall be applicable to all taxable years beginning after June 30,

22 2002.