
By: **Delegates Redmer and Boteler**
Introduced and read first time: February 7, 2003
Assigned to: Ways and Means

Committee Report: Favorable with amendments
House action: Adopted
Read second time: March 18, 2003

CHAPTER 331

1 AN ACT concerning

2 **Baltimore County - Property Tax - Credit - The Maryland State Game and**
3 **Fish ~~Protection~~ Protective Association, Inc.**

4 FOR the purpose of ~~requiring~~ authorizing the governing body of Baltimore County to
5 grant, by law, a property tax credit against the county tax imposed on real
6 property owned by The Maryland State Game and Fish Protective Association,
7 Inc.; providing for the application of this Act; and generally relating to a
8 property tax credit in Baltimore County for The Maryland State Game and Fish
9 Protective Association, Inc.

10 BY repealing and reenacting, with amendments,
11 Article - Tax - Property
12 Section 9-305~~(a)~~ (b)
13 Annotated Code of Maryland
14 (2001 Replacement Volume and 2002 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 9-305.

19 (a) ~~The governing body of Baltimore County shall grant a property tax credit~~
20 ~~under this section against the county tax imposed on:~~

21 ~~(1) real property that is owned by the Harford Park Improvement~~
22 ~~Association of Baltimore County, Incorporated;~~

1 (2) ~~property that is:~~

2 (i) ~~owned by the Lynch Point Improvement Association,~~
3 ~~Incorporated, of River Drive in Baltimore County; and~~

4 (ii) ~~used only for a community or civic purpose;~~

5 (3) ~~real property that is owned by the Chestnut Ridge Improvement~~
6 ~~Association of Baltimore County, Incorporated; [and]~~

7 (4) ~~property that is:~~

8 (i) ~~owned by the Relay Improvement Association of Baltimore~~
9 ~~County, Incorporated; and~~

10 (ii) ~~used only for a community, civic, educational, recreational, or~~
11 ~~library purpose, if the use is not contingent on the payment of compensation, unless~~
12 ~~the compensation is used only to improve or maintain the property; AND~~

13 (b) The governing body of Baltimore County may grant, by law, a property tax
14 credit under this section against the county property tax imposed on:

15 (1) real property that is owned by the Twin River Protective and
16 Improvement Association, Incorporated;

17 (2) real property that is owned by the Bowley's Quarters Improvement
18 Association, Incorporated;

19 (3) real property that is owned by the Oliver Beach Improvement
20 Association, Incorporated;

21 (4) real property that is owned by the Baltimore County Game and Fish
22 Association;

23 (5) real property that is owned by the Eastfield Civic Association,
24 Incorporated;

25 (6) real property that is owned by the Rockaway Beach Improvement
26 Association;

27 (7) real property that is used only for and occupied by the Fire Museum
28 of Maryland;

29 (8) real property that is owned by the Carney Rod and Gun Club;

30 (9) real property improvements that promote business redevelopment,
31 for which credit:

32 (i) the governing body shall define by law what improvements are
33 eligible; and

1 (ii) on reassessment by the supervisor, the governing body shall
2 determine the credit as a percentage of the actual cost of the improvements;

3 (10) each unit of a condominium (as both are defined in § 11-101 of the
4 Real Property Article), if:

5 (i) the governing body of the county consults with the council of
6 unit owners (as defined in § 11-101 of the Real Property Article) of the condominium;
7 and

8 (ii) the council of unit owners provides services or maintains
9 common elements (as defined in § 11-101 of the Real Property Article) that would
10 otherwise be the responsibility of the county;

11 (11) dwellings, the land on which the dwelling is located and other
12 improvements to the land if:

13 (i) the dwelling is in a homeowners' association where the dwelling
14 has a declaration of covenants or restrictive covenants that may be enforced by an
15 association of members;

16 (ii) the governing body of the county consults with the homeowners'
17 association; and

18 (iii) the governing body of the county determines that the
19 homeowners' association provides services that would otherwise be the responsibility
20 of the county;

21 (12) real property that is:

22 (i) owned by the Rosa Ponselle Charitable Foundation,
23 Incorporated, known as "Villa Pace"; and

24 (ii) not exempt under this article;

25 (13) agricultural land, not including any improvements, that is located in
26 an agricultural preservation district;

27 (14) real property that is owned by Friends of the Oliver House, Inc.;

28 (15) real property that is owned by the Bird River Beach Community
29 Association, Inc.;

30 (16) real property that is owned by Harewood Park Community League,
31 Inc.;

32 (17) real property that is owned by any other nonprofit community
33 association, civic league or organization, or recreational or athletic organization;
34 [and]

1 (18) personal property that is owned by the Genesee Valley Outdoor
2 Learning Center, Inc.; AND

3 (5) (19) REAL PROPERTY THAT IS OWNED BY THE MARYLAND STATE
4 GAME AND FISH PROTECTIVE ASSOCIATION, INC.

5 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
6 ~~July 1~~ June 1, 2003 and shall be applicable to all taxable years beginning after June
7 30, 2003.