

**Department of Legislative Services**  
Maryland General Assembly  
2007 Session

**FISCAL AND POLICY NOTE**  
**Revised**

Senate Bill 871

(Senators Currie and Peters)

Budget and Taxation

Ways and Means

---

**Prince George's County - Property Tax Credit - Kettering-Largo-Mitchellville  
Boys and Girls Club**

---

This bill authorizes Prince George's County to grant, by law, a property tax credit for real property owned by the Kettering-Largo-Mitchellville Boys and Girls Club.

The bill takes effect June 1, 2007 and is applicable to taxable years beginning after June 30, 2007.

---

**Fiscal Summary**

**State Effect:** None.

**Local Effect:** Prince George's County property tax revenues could decrease by \$343 in FY 2008. Future year decreases would depend on property assessments. County expenditures would not be affected.

**Small Business Effect:** Minimal.

---

**Analysis**

**Current Law:** Prince George's County is authorized to grant a number of property tax credits, including property owned by the Clinton Boys and Girls Club, and the Prince George's County Boys and Girls Club.

The county is required to grant a property tax credit for specified property owned by the Maryland Jaycees, and the Prince George's County Chamber of Commerce Foundation.

**Local Fiscal Effect:** The State Department of Assessments and Taxation (SDAT) indicates that the Kettering-Largo-Mitchellville Boys and Girls Club currently owns no real property; however, it is expected that the organization will receive a donation of four acres from the Maryland Reclamation LLC when a subdivision of several parcels of land near Upper Marlboro is completed. The land currently has an agricultural use assessment; after the subdivision, the property will have an assessment of \$6,500 per acre for a total assessed value of \$26,000.

Based on the current county property tax rate of \$1.319 per \$100 of assessment (including all special county rates), the tax credit could reduce Prince George's County property tax revenues by \$343 in fiscal 2008 to the extent the property tax credit is granted. Future year revenue decreases would depend on future assessments.

---

### **Additional Information**

**Prior Introductions:** None.

**Cross File:** None.

**Information Source(s):** State Department of Assessments and Taxation, Prince George's County, Department of Legislative Services

**Fiscal Note History:** First Reader - March 16, 2007  
mll/hlb Revised - Enrolled Bill - May 4, 2007

---

Analysis by: Michael Sanelli

Direct Inquiries to:  
(410) 946-5510  
(301) 970-5510