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**By: Senator Derr (Frederick County Delegation)**

Introduced and read first time: February 1, 1996

Assigned to: Budget and Taxation

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Committee Report: Favorable

Senate action: Adopted

Read second time: March 15, 1996

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CHAPTER \_\_\_\_

1 AN ACT concerning

2 **Frederick County - Property Leased for Public School Educational Purposes - Property**  
3 **Tax Credit**

4 FOR the purpose of authorizing the governing body of Frederick County and of a  
5 municipal corporation in Frederick County to grant a tax credit against property  
6 taxes on real property that is leased to the Frederick County Commissioners or to  
7 the Frederick County Board of Education if the property is used exclusively for  
8 public school educational purposes; and specifying the duration of a credit.

9 BY repealing and reenacting, with amendments,  
10 Article - Tax - Property  
11 Section 9-312(d) and (e)  
12 Annotated Code of Maryland  
13 (1994 Replacement Volume and 1995 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 9-312.

18 (d) THE GOVERNING BODY OF FREDERICK COUNTY AND OF A MUNICIPAL  
19 CORPORATION IN FREDERICK COUNTY MAY GRANT, BY LAW, A PROPERTY TAX  
20 CREDIT UNDER THIS SECTION AGAINST THE COUNTY OR MUNICIPAL CORPORATION  
21 PROPERTY TAX IMPOSED ON REAL PROPERTY THAT IS:

22 (1) LEASED TO THE FREDERICK COUNTY BOARD OF COUNTY  
23 COMMISSIONERS OR TO THE FREDERICK COUNTY BOARD OF EDUCATION; AND

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1                   (2) USED EXCLUSIVELY FOR PUBLIC SCHOOL EDUCATIONAL PURPOSES.

2                   (E) A taxpayer may apply for a property tax credit under this section on or before  
3 October 1 of the taxable year.

4                   [(e)] (F)(1) [A] EXCEPT AS PROVIDED UNDER PARAGRAPH (2) OF THIS  
5 SUBSECTION, A property tax credit granted under this section shall continue until the  
6 property is conveyed.

7                   (2) A PROPERTY TAX CREDIT GRANTED UNDER SUBSECTION (D) OF  
8 THIS SECTION SHALL CONTINUE AS LONG AS THE PROPERTY IS IN COMPLIANCE  
9 WITH THE TERMS OF THAT SUBSECTION.

10                  SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
11 July 1, 1996.