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**By: Delegates Frank, Morhaim, and Finifter**

Introduced and read first time: February 28, 1997

Assigned to: Rules and Executive Nominations

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A BILL ENTITLED

1 AN ACT concerning

2 **Baltimore County - Property Tax Credits - Nonprofit Organizations and Associations**

3 FOR the purpose of authorizing the governing body of Baltimore County to grant, by law,  
4 a property tax credit against the county property tax imposed on real property that  
5 is owned by certain nonprofit organizations and associations.

6 BY repealing and reenacting, with amendments,  
7 Article - Tax - Property  
8 Section 9-305(b)  
9 Annotated Code of Maryland  
10 (1994 Replacement Volume and 1996 Supplement)

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

13 **Article - Tax - Property**

14 9-305.

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

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

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

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

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

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

27 (6) real property that is owned by the Rockaway Beach Improvement  
28 Association;

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

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

4 (9) real property improvements that promote business redevelopment, for  
5 which credit:

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

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

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

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

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

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

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

22 (ii) the governing body of the county consults with the homeowners'  
23 association; and

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

26 (12) real property that is:

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

29 (ii) not exempt under this article; [and]

30 (13) agricultural land, not including any improvements, that is located in an  
31 agricultural preservation district; AND

32 (14) REAL PROPERTY THAT IS OWNED BY ANY OTHER NONPROFIT  
33 COMMUNITY ASSOCIATION, CIVIC LEAGUE OR ORGANIZATION, OR RECREATIONAL  
34 OR ATHLETIC ORGANIZATION.

35 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
36 July 1, 1997.