
By: Delegates Frank, Morhaim, and Finifter

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Assigned to: Rules and Executive Nominations

Re-referred to: Ways and Means, March 7, 1997

Committee Report: Favorable

House action: Adopted

Read second time: March 25, 1997

CHAPTER ____

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;

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

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

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

7 (6) real property that is owned by the Rockaway Beach Improvement
8 Association;

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

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

12 (9) real property improvements that promote business redevelopment, for
13 which credit:

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

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

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

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

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

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

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

30 (ii) the governing body of the county consults with the homeowners'
31 association; and

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

34 (12) real property that is:

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

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

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

3 (14) REAL PROPERTY THAT IS OWNED BY ANY OTHER NONPROFIT
4 COMMUNITY ASSOCIATION, CIVIC LEAGUE OR ORGANIZATION, OR RECREATIONAL
5 OR ATHLETIC ORGANIZATION.

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