

Department of Fiscal Services  
Maryland General Assembly

FISCAL NOTE

House Bill 1440 (Delegate Frank, *et al.*)  
Ways and Means

---

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

---

This bill authorizes Baltimore County to grant a tax credit against county property taxes imposed on real property owned by any nonprofit community association, civic league or organization, and recreational or athletic organization that is not already potentially exempt from county property taxation.

This bill is effective July 1, 1997.

---

**Fiscal Summary**

**State Effect:** None.

**Local Effect:** Indeterminate effect on Baltimore County revenues beginning in FY 1998 as discussed below. Expenditures would not be affected.

**Small Business Effect:** Potential meaningful effect on small businesses in Baltimore County as discussed below.

---

**Fiscal Analysis**

**Local Revenues:** Baltimore County's property tax rate is \$2.855 per \$100 of assessed value. Revenues could decrease to the extent that Baltimore County chooses to grant tax credits to nonprofit community associations, civic leagues or organizations, and recreational or athletic organizations as authorized by this bill, but any specific impact cannot be reliably estimated at this time. Any decrease would depend on the amount of credits authorized, the number and value of eligible properties, and the county property tax rate.

**Small Business Effect:** Nonprofit community associations, civic leagues or organizations, and recreational or athletic organizations in Baltimore County could realize reduced property

tax levies if the county chooses to grant the credits authorized by this bill.

---

**Information Sources:** Department of Assessments and Taxation, Department of Fiscal Services

**Fiscal Note History:** First Reader - March 12, 1997

nrd

---

Analysis by: Ryan Bishop

Reviewed by: John Rixey

Direct Inquiries to:

John Rixey, Coordinating Analyst

(410) 841-3710

(301) 858-3710