

Department of Fiscal Services  
Maryland General Assembly

FISCAL NOTE

House Bill 1217 (Delegate Holt, *et al.*)  
Ways and Means

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**Baltimore County - Property Tax Credits - Harewood Park Community League,  
Inc.**

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This bill authorizes the governing body of Baltimore County to grant a credit against the county property tax for real property owned by the Harewood Park Community League, Inc.

This bill is effective July 1, 1997.

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**Fiscal Summary**

**State Effect:** None.

**Local Effect:** Baltimore County revenues could decrease by \$1,600 in FY 1998 if the tax credit is granted. Expenditures would not be affected.

**Small Business Effect:** Meaningful effect on the Harewood Park Community League, Inc. as discussed below.

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**Fiscal Analysis**

**Local Revenues:** The Harewood Park Community League, Inc. owns property with a taxable value of approximately \$56,000. Based on Baltimore County's current property tax rate of \$2.855 per \$100 assessed value, a tax credit for this property would decrease county revenues by approximately \$1,600 in fiscal 1998 and in future years.

**Small Business Effect:** If Baltimore County chooses to grant the credit allowed by this bill, the Harewood Park Community League, Inc. would be exempted from paying county property taxes. This would save this not-for-profit organization approximately \$1,600 annually beginning in fiscal 1998.

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**Information Sources:** Department of Assessments and Taxation; Harewood Park Community League, Inc.; Department of Fiscal Services

**Fiscal Note History:** First Reader - February 20, 1997

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