

Department of Legislative Services
Maryland General Assembly
1999 Session

FISCAL NOTE
Revised

House Bill 1215 (Delegate W. Baker)
Ways and Means

Queen Anne's County - Property Tax Credit -
Wildfowl Trust of North America, Inc.

This bill authorizes Queen Anne's County to grant, by law, a property tax credit against the county property tax imposed on real property owned by the Wildfowl Trust of North America, Inc. if the property is used solely for: (1) the maintenance of a natural area for public use; (2) a sanctuary for wildlife; (3) the environmental education of the public; (4) scientific research in ornithology; or (5) the general management of wildlife.

The bill is effective July 1, 1999.

Fiscal Summary

State Effect: None.

Local Effect: Queen Anne's County revenues would decrease by \$7,200 annually. Local expenditures would not be affected.

Small Business Effect: Minimal impact on the Wildfowl Trust of North America, Inc. The trust will realize an annual savings of \$7,200 in FY 2000 and in future years as a result of this bill.

Fiscal Analysis

Local Revenues: The Wildfowl Trust of North America, Inc. currently owns a 307 acre parcel of land valued at \$1.1 million in Queen Anne's County. Under current law, the Wildfowl Trust of North America, Inc. is receiving a property tax exemption on 100 of the 307 acres. The property tax exemption has resulted in an annual savings equal to \$4,900 for the Wildfowl Trust of North American, Inc. In addition, the trust has recently acquired an

adjacent parcel of land that covers 155 acres. A portion of the newly acquired land is being used for agricultural purposes and, therefore, has an agricultural use value of \$315,800.

Assuming that the property not receiving a property tax exemption qualifies for a 100% property tax credit (362 acres, including agricultural use land), Queen Anne's County's revenues will decrease by \$7,200. This estimate is based on the county's tax rate of \$2.19 per \$100 of assessed value and a 100% exemption.

Information Source(s): Queen Anne's County, Department of Assessments and Taxation

Fiscal Note History:

First Reader - March 19, 1999

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Revised - House Third Reader - April 5, 1999

Analysis by: Joanna Rooney

Direct Inquiries to:

John Rixey, Coordinating Analyst

(410) 946-5510

(301) 970-5510