

HOUSE BILL 618

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Q2

2000 Regular Session
(01r2287)

ENROLLED BILL
-- Ways and Means /Budget and Taxation --

Introduced by **Delegates Eckardt, Walkup, W. Baker, Schisler, and Guns**

Read and Examined by Proofreaders:

Proofreader.

Proofreader.

Sealed with the Great Seal and presented to the Governor, for his approval this
____ day of _____ at _____ o'clock, ____ M.

Speaker.

CHAPTER _____

1 AN ACT concerning

2 **Caroline County - Property Tax Credit - Habitat for Humanity,**
3 **Incorporated**

4 FOR the purpose of authorizing the governing body of Caroline County to grant, by
5 law, a property tax credit against the county property tax imposed on certain
6 property that is owned by ~~Habitat for Humanity; requiring Habitat for~~
7 ~~Humanity~~ a certain organization under certain circumstances and used for
8 ~~certain rehabilitation purposes; requiring a certain organization~~ to file an
9 annual report with the governing body of Caroline County; authorizing Caroline
10 County to provide, by law, for certain provisions relating to the property tax
11 credit; and generally relating to property tax credits in Caroline County.

12 BY adding to
13 Article - Tax - Property
14 Section 9-307(e)
15 Annotated Code of Maryland
16 (1994 Replacement Volume and 1999 Supplement)

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

3 **Article - Tax - Property**

4 9-307.

5 (E) (1) THE GOVERNING BODY OF CAROLINE COUNTY MAY GRANT, BY LAW,
6 A PROPERTY TAX CREDIT AGAINST THE COUNTY PROPERTY TAX IMPOSED ON REAL
7 PROPERTY THAT:

8 (I) IS OWNED BY CAROLINE COUNTY HABITAT FOR HUMANITY,
9 INCORPORATED WITH THE INTENTION OF RELINQUISHING OWNERSHIP IN THE
10 IMMEDIATE FUTURE;

11 (II) IS USED EXCLUSIVELY FOR THE PURPOSE OF REHABILITATION
12 AND TRANSFER TO A PRIVATE OWNER; AND

13 (III) IS NOT OCCUPIED BY ADMINISTRATIVE OR WAREHOUSE
14 BUILDINGS OWNED BY CAROLINE COUNTY HABITAT FOR HUMANITY,
15 INCORPORATED.

16 (2) THE CAROLINE COUNTY HABITAT FOR HUMANITY, INCORPORATED
17 SHALL SUBMIT AN ANNUAL WRITTEN REPORT TO THE GOVERNING BODY OF
18 CAROLINE COUNTY DOCUMENTING:

19 (I) ALL OF CAROLINE COUNTY HABITAT FOR HUMANITY,
20 INCORPORATED'S REAL PROPERTY HOLDINGS IN CAROLINE COUNTY; AND

21 (II) ALL TRANSACTIONS INVOLVING CAROLINE COUNTY HABITAT
22 FOR HUMANITY, INCORPORATED'S REAL PROPERTY HOLDINGS IN CAROLINE COUNTY.

23 (3) THE GOVERNING BODY OF CAROLINE COUNTY MAY PROVIDE, BY
24 LAW, FOR:

25 (I) THE AMOUNT OF A PROPERTY TAX CREDIT UNDER THIS
26 SUBSECTION;

27 (II) THE DURATION OF A PROPERTY TAX CREDIT UNDER THIS
28 SUBSECTION; AND

29 (III) ANY OTHER PROVISION NECESSARY TO CARRY OUT THIS
30 SUBSECTION.

31 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
32 July 1, 2000.

