
By: **Delegates Turner, Stern, Pendergrass, and Bobo**
Introduced and read first time: February 10, 2000
Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax Credit - Community Associations**

3 FOR the purpose of authorizing the Mayor and City Council of Baltimore City or the
4 governing body of a county or of a municipal corporation to grant, by law, a
5 property tax credit against the county or municipal corporation property tax
6 imposed on personal property owned by certain community associations;
7 defining certain terms; and generally relating to authorizing a tax credit against
8 the county or municipal corporation property tax imposed on certain personal
9 property.

10 BY adding to

11 Article - Tax - Property

12 Section 9-236

13 Annotated Code of Maryland

14 (1994 Replacement Volume and 1999 Supplement)

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

17 **Article - Tax - Property**

18 9-236.

19 (A) IN THIS SECTION, "COMMUNITY ASSOCIATION" MEANS:

20 (1) A NEIGHBORHOOD ORGANIZATION THAT:

21 (I) IS COMPRISED OF CITY BLOCKS OF AT LEAST 25 HOUSEHOLDS
22 OR 25% OF THE HOUSEHOLDS OF A LOCAL NEIGHBORHOOD CONSISTING OF 40 OR
23 MORE INDIVIDUAL HOUSEHOLDS, WHICHEVER IS LESS, AS DEFINED BY SPECIFIC
24 GEOGRAPHIC BOUNDARIES IN THE BYLAWS OR CHARTER OF THE ASSOCIATION;

25 (II) IS EXEMPT FROM TAXATION UNDER § 501(C)(3) OR (4) OF THE
26 INTERNAL REVENUE CODE;

1 (III) REQUIRES AS A CONDITION OF MEMBERSHIP, THE VOLUNTARY
2 PAYMENT OF MONETARY DUES OR MEMBERSHIP FEES AT LEAST ANNUALLY; AND

3 (IV) IS ORGANIZED AND OPERATED FOR ONE OR MORE OF THE
4 FOLLOWING PURPOSES:

5 1. RELIEF OF NEIGHBORHOOD TENSIONS;

6 2. PREVENTION OF COMMUNITY DETERIORATION;

7 3. PROVISION OF RELIEF TO THE POOR, UNDERPRIVILEGED,
8 OR DISTRESSED;

9 4. PRESERVATION OF HISTORIC AREAS;

10 5. COMMUNITY REVITALIZATION; OR

11 6. ORGANIZED FOR THE PROMOTION OF THE COMMON GOOD
12 AND SOCIAL WELFARE OF THE PEOPLE OF THE COMMUNITY; OR

13 (2) AN UMBRELLA ORGANIZATION THAT:

14 (I) CONSISTS OF COALITIONS OF SEVERAL NEIGHBORHOOD
15 ORGANIZATIONS AS DESCRIBED IN PARAGRAPH (1)(I) OF THIS SUBSECTION; AND

16 (II) ADDRESSES ISSUES THAT AFFECT BROAD AREAS OF THE
17 COUNTY OR MUNICIPAL CORPORATION WHERE THE UMBRELLA ORGANIZATION IS
18 LOCATED.

19 (B) THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE GOVERNING
20 BODY OF A COUNTY OR MUNICIPAL CORPORATION MAY GRANT, BY LAW, A PROPERTY
21 TAX CREDIT UNDER THIS SUBSECTION AGAINST THE COUNTY OR MUNICIPAL
22 CORPORATION PROPERTY TAX IMPOSED ON PERSONAL PROPERTY THAT IS OWNED
23 BY A COMMUNITY ASSOCIATION FOR A TAXABLE YEAR, IF:

24 (1) THE COMMUNITY ASSOCIATION WAS IN EXISTENCE AS OF THE FIRST
25 DAY OF THE TAXABLE YEAR FOR WHICH THE CREDIT UNDER THIS SECTION IS TO BE
26 ALLOWED; AND

27 (2) THE COMMUNITY ASSOCIATION IS IN GOOD STANDING, IF IT IS
28 ORGANIZED AS A MARYLAND CORPORATION.

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