

SENATE BILL 628

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2000 Regular Session  
0lr2398  
CF 0lr2287

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By: **Senator Colburn**  
Introduced and read first time: February 4, 2000  
Assigned to: Budget and Taxation

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Committee Report: Favorable with amendments  
Senate action: Adopted  
Read second time: March 21, 2000

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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)

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

19 **Article - Tax - Property**

20 9-307.

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

1 (I) IS OWNED BY CAROLINE COUNTY HABITAT FOR HUMANITY,  
2 INCORPORATED WITH THE INTENTION OF RELINQUISHING OWNERSHIP IN THE  
3 IMMEDIATE FUTURE;

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

6 (III) IS NOT OCCUPIED BY ADMINISTRATIVE OR WAREHOUSE  
7 BUILDINGS OWNED BY CAROLINE COUNTY HABITAT FOR HUMANITY,  
8 INCORPORATED.

9 (2) THE CAROLINE COUNTY HABITAT FOR HUMANITY, INCORPORATED  
10 SHALL SUBMIT AN ANNUAL WRITTEN REPORT TO THE GOVERNING BODY OF  
11 CAROLINE COUNTY DOCUMENTING:

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

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

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

18 (I) THE AMOUNT OF A PROPERTY TAX CREDIT UNDER THIS  
19 SUBSECTION;

20 (II) THE DURATION OF A PROPERTY TAX CREDIT UNDER THIS  
21 SUBSECTION; AND

22 (III) ANY OTHER PROVISION NECESSARY TO CARRY OUT THIS  
23 SUBSECTION.

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