

**Department of Legislative Services**  
Maryland General Assembly  
2000 Session

**FISCAL NOTE**  
**Revised**

House Bill 1075 (Washington County Delegation)

Ways and Means

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**Washington County - Property Tax Credit - Musical and Cultural Education**

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This bill authorizes Washington County or its municipalities to grant a property tax credit for property owned by the Rohrersville Cornet Band of Washington County.

The bill is effective July 1, 2000.

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**Fiscal Summary**

**State Effect:** None. This bill does not grant a State property tax credit.

**Local Effect:** Washington County property tax revenues could decrease by about \$870 annually.

**Small Business Effect:** Minimal for the Rohrersville Cornet Band of Washington County only.

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**Analysis**

**Current Law:** The Rohrersville Cornet Band is subject to real and personal property taxes. The Washington County real and personal property tax rate is \$2.31 per \$100 of assessed value.

**Background:** The Rohrersville Cornet Band owns personal property assessed at \$22,790. The Rohrersville Band owns real property assessed at \$14,860. It is assumed that the name will be corrected in the land records to be eligible for the tax credit.

All businesses are subject to State, county, and potentially municipal real and personal

property taxes. However, the State does have the authority to provide State and local property tax exemptions. Currently, there are numerous exemptions from taxation provided for in State law. For example, most property owned by religious organizations, governments, and charitable organizations are exempt from general property taxation.

**Local Fiscal Effect:** Washington County property tax revenues would decrease by approximately \$343 for real property and \$526 for personal property, for a total revenue loss of \$869 annually.

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### **Additional Information**

**Prior Introductions:** None.

**Cross File:** None.

**Information Source(s):** Department of Assessments and Taxation, Department of Legislative Services

**Fiscal Note History:** First Reader - February 28, 2000  
nncsjr Revised - Updated Information - February 29, 2000  
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