

---

By: **Harford County Delegation**

Introduced and read first time: January 22, 2001

Assigned to: Ways and Means

---

A BILL ENTITLED

1 AN ACT concerning

2 **Harford County - Municipal Property Tax - Tax Credits for Members of**  
3 **Volunteer Fire Companies and Ambulance Companies**

4 FOR the purpose of authorizing the governing body of a municipal corporation in  
5 Harford County to grant, by law, a property tax credit against the municipal  
6 corporation property tax imposed on owner-occupied residential real property  
7 owned by members of a volunteer fire company, a volunteer ambulance  
8 company, or a member of the ladies' auxiliary of a volunteer fire or ambulance  
9 company; authorizing a municipal corporation to provide, by law, for certain  
10 provisions relating to the property tax credit; and generally relating to a  
11 property tax credit in municipal corporations in Harford County for certain  
12 owner-occupied real property.

13 BY adding to  
14 Article - Tax - Property  
15 Section 9-314(c)  
16 Annotated Code of Maryland  
17 (1994 Replacement Volume and 2000 Supplement)

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

20 **Article - Tax - Property**

21 9-314.

22 (C) (1) THE GOVERNING BODY OF A MUNICIPAL CORPORATION IN HARFORD  
23 COUNTY MAY GRANT, BY LAW, A PROPERTY TAX CREDIT UNDER THIS SECTION  
24 AGAINST THE MUNICIPAL CORPORATION PROPERTY TAX IMPOSED ON RESIDENTIAL  
25 REAL PROPERTY THAT IS:

26 (I) OWNED BY AN INDIVIDUAL SERVING AS A MEMBER OF A  
27 VOLUNTEER FIRE COMPANY, A VOLUNTEER AMBULANCE COMPANY, OR A MEMBER  
28 OF THE LADIES' AUXILIARY OF A VOLUNTEER FIRE COMPANY OR A VOLUNTEER  
29 AMBULANCE COMPANY;

1 (II) OCCUPIED AS THE PRINCIPAL RESIDENCE OF AN INDIVIDUAL  
2 SERVING AS A MEMBER OF A VOLUNTEER FIRE COMPANY, A VOLUNTEER  
3 AMBULANCE COMPANY, OR A MEMBER OF THE LADIES' AUXILIARY OF A VOLUNTEER  
4 FIRE COMPANY OR A VOLUNTEER AMBULANCE COMPANY; AND

5 (III) LOCATED WITHIN THE JURISDICTION OF THE MUNICIPAL  
6 CORPORATION.

7 (2) THE MUNICIPAL CORPORATION MAY PROVIDE, BY LAW, FOR:

8 (I) THE AMOUNT OF A PROPERTY TAX CREDIT UNDER THIS  
9 SUBSECTION;

10 (II) THE DURATION OF A PROPERTY TAX CREDIT UNDER THIS  
11 SUBSECTION; AND

12 (III) ANY OTHER PROVISION NECESSARY TO CARRY OUT THIS  
13 SUBSECTION.

14 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
15 July 1, 2001.