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By: **Washington County Delegation**  
Introduced and read first time: February 5, 2001  
Assigned to: Ways and Means

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A BILL ENTITLED

1 AN ACT concerning

2 **Washington County - Property Tax - Credits**

3 FOR the purpose of authorizing the governing body of Washington County or of a  
4 municipal corporation in Washington County to grant, by law, a property tax  
5 credit against the county or municipal corporation property tax imposed on  
6 certain residential real property occupied by an owner who serves as either a  
7 volunteer firefighter, fire police, or emergency medical technician; and generally  
8 relating to a property tax credit against the county or municipal corporation  
9 property tax imposed for certain owner-occupied real property.

10 BY repealing and reenacting, with amendments,  
11 Article - Tax - Property  
12 Section 9-323  
13 Annotated Code of Maryland  
14 (1994 Replacement Volume and 2000 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 9-323.

19 (a) (1) The governing body of Washington County or of a municipal  
20 corporation in Washington County may grant, by law, a property tax credit under this  
21 section against the county or municipal corporation property tax imposed on:

- 22 (i) new construction or on an improvement to existing property;
- 23 (ii) property that is:
  - 24 1. owned by a nonprofit civic association;
  - 25 2. used only for a community, civic, educational, or library  
26 purpose; and

1 3. unless the compensation is used only to improve or  
 2 maintain the property, use of the property is not contingent on the payment of  
 3 compensation for admission to or use of the property and failure to pay compensation  
 4 is not a reason to deny admission to or use of the property;

5 (iii) real property that is owned by the Women's Club of  
 6 Hagerstown, Inc.; [or]

7 (iv) property that is owned by the Rohrsersville Cornet Band of  
 8 Washington County; OR

9 (V) REAL PROPERTY THAT IS OWNED AND OCCUPIED AS THE  
 10 PRINCIPAL RESIDENCE OF AN INDIVIDUAL SERVING AS:

- 11 1. A VOLUNTEER FIREFIGHTER;
- 12 2. A MEMBER OF THE FIRE POLICE; OR
- 13 3. AN EMERGENCY MEDICAL TECHNICIAN.

14 (2) The law adopted under paragraph (1)(i) of this subsection shall  
 15 specify:

- 16 (i) the qualifications for the tax credit;
- 17 (ii) the amount of the property tax credit, based on a percentage of  
 18 the cost of any new construction or of any improvement to existing property, and not  
 19 based on the increase in the assessment; and
- 20 (iii) the duration of the tax credit.

21 (b) (1) The governing body of Washington County shall grant a property tax  
 22 credit under this section against the county property tax imposed on:

- 23 (i) property that is owned by the District 15 Civic Association,  
 24 Incorporated, of Big Pool, Maryland; and
- 25 (ii) real property on which an improvement is made to an existing  
 26 structure that is located in a historic district.

27 (2) A property tax credit granted under paragraph (1)(ii) of this  
 28 subsection shall be:

- 29 (i) the following percentage of the increase that is due to the  
 30 improvement:

31 1. 100% of the increase in the assessment of the real property  
 32 in the 1st and 2nd taxable years that the improved structure is subject to the county  
 33 property tax;

1                                    2.            80% of the increase in the assessment of the real property  
2 in the 3rd taxable year that the improved structure is subject to the county property  
3 tax;

4                                    3.            60% of the increase in the assessment of the real property  
5 in the 4th taxable year that the improved structure is subject to the county property  
6 tax;

7                                    4.            40% of the increase in the assessment of the real property  
8 in the 5th taxable year that the improved structure is subject to the county property  
9 tax; and

10                                (ii)        ended after the 5th taxable year that the improved structure is  
11 subject to county property tax.

12        (c)        The governing body of Washington County may grant, by law, a property  
13 tax credit under this section against the county property tax imposed on:

14                        (1)        personal property that is owned by Mid-East Milk Lab Services,  
15 Incorporated; and

16                        (2)        real property that is subject to the county's agricultural land  
17 preservation program.

18        (d)        (1)        In this subsection, "qualifying business" means an industrial or  
19 commercial business that is or will be doing business in Washington County,  
20 employing five or more full-time employees on a regular basis, and that is initially  
21 building or making substantial improvements or otherwise undertaking new  
22 construction work.

23                        (2)        Notwithstanding § 9-301(b) of this subtitle and subject to paragraph  
24 (4) of this subsection, the governing body of Washington County may grant to a  
25 qualifying business a property tax credit against all or part of the county property tax  
26 levied on real or personal property of the qualifying business for a period not  
27 exceeding 5 years.

28                        (3)        A property tax credit granted under this subsection may phase in the  
29 payment of county property taxes over the period of the credit.

30                        (4)        The governing body of Washington County may grant a property tax  
31 credit under this subsection only at a public meeting. The decision of the governing  
32 body shall be included in its minutes.

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