

**Department of Legislative Services**  
Maryland General Assembly  
2003 Session

**FISCAL AND POLICY NOTE**  
**Revised**

House Bill 861

(Delegates Redmer and Boteler)

Ways and Means

Budget and Taxation

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**Baltimore County - Property Tax - Credit - The Maryland State Game and Fish Protective Association, Inc.**

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This bill authorizes Baltimore County to provide a county property tax credit on real property that is owned by the Maryland State Game and Fish Protective Association, Inc.

The bill is effective June 1, 2003 and applicable to tax years beginning after June 30, 2003.

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**Fiscal Summary**

**State Effect:** None. The bill would affect local government operations only.

**Local Effect:** Baltimore County property tax revenues could decrease by approximately \$3,345 annually beginning in FY 2004.

**Small Business Effect:** Minimal.

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**Analysis**

**Current Law:** Real property is generally subject to State, county, and municipal property tax. The Baltimore County property tax rate is \$1.115 per \$100 of assessed value.

**Background:** The Maryland State Game and Fish Protective Association, Inc. owns 26 acres of real property in Baltimore County that is titled under the entity name of Maryland State Game and Fish Protective Association of Baltimore City. That property

is currently exempt from property taxation based on a 1968 Tax Court decision that the association is an educational organization. Education organizations are exempt from property taxation under current law.

According to the Department of Assessments and Taxation, the Maryland State Game and Fish Protective Association, Inc. has been offered a donation of 300 acres in Baltimore County to which the current exemption would not apply. The association does not want to accept the donation unless the property is exempt from property tax. The 300 acres of donation land would be assessed at approximately \$300,000.

**Local Revenues:** If Baltimore County provided a 100% property tax credit on all real property owned by the Maryland State Game and Fish Protective Association, Inc. and the association received the 300-acre donation, Baltimore County property tax revenues would decrease by approximately \$3,345 annually beginning in fiscal 2004.

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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 19, 2003  
ncs/hlb Revised - House Third Reader - March 20, 2003

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