

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

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

House Bill 156  
Ways and Means

(Calvert County Delegation)

Budget and Taxation

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**Calvert County - Property Tax Credit - Members of Volunteer Fire and Rescue Companies**

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This bill authorizes Calvert County to provide a real property tax credit against the tax imposed on property owned by members of volunteer fire and rescue companies. The amount and duration of the credit is to be determined by the county.

The bill is effective June 30, 2003 and applicable to taxable years after June 30, 2003.

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**Fiscal Summary**

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

**Local Effect:** Calvert County property tax revenues could decrease significantly.

**Small Business Effect:** To the extent that members of volunteer fire and rescue companies own small business real property and Calvert County provides a property tax credit to business real property, those small businesses would be positively impacted.

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**Analysis**

**Current Law:** Real property is generally subject to State, county, and municipal property taxes. The Calvert County property tax rate is \$0.892 per \$100 of assessed value.

**Local Revenues:** If Calvert County elected to provide a 100% real property tax credit for all property owned by members of volunteer fire and rescue companies, county

property tax revenues could decrease significantly. Currently, there are approximately 110 members of volunteer fire and rescue companies that own property in Calvert County. The average residential real property value in Calvert County is \$185,000. If the county provided a 100% credit to all 110 members and all members owned property of average value, county property tax revenues would decrease by \$181,520 annually.

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### **Additional Information**

**Prior Introductions:** None.

**Cross File:** None.

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

**Fiscal Note History:** First Reader - February 11, 2003  
mam/jr Revised - House Third Reader - March 19, 2003

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