
By: **Delegates Boschert and Love**
Introduced and read first time: February 5, 2004
Assigned to: Ways and Means

Committee Report: Favorable with amendments
House action: Adopted
Read second time: March 26, 2004

CHAPTER _____

1 AN ACT concerning

2 **Anne Arundel County - Property Tax Credit - Village of ~~Waugh Chapel~~**
3 **Commons Community Center**

4 FOR the purpose of ~~providing for a tax credit in Anne Arundel County~~ authorizing the
5 governing body of Anne Arundel County to grant, by law, a property tax credit
6 against the county property tax for certain property owned by the Village
7 Commons Community Center, Incorporated; providing for the application of this
8 Act; and generally relating to a property tax credit in Anne Arundel County for
9 certain property owned by the Village Commons Community Center,
10 Incorporated.

11 BY repealing and reenacting, with amendments,
12 Article - Tax - Property
13 Section ~~9-303(e)~~ 9-303(b)
14 Annotated Code of Maryland
15 (2001 Replacement Volume and 2003 Supplement)

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

18 **Article - Tax - Property**

19 9-303.

20 (e) ~~The governing body of Anne Arundel County shall grant a property tax~~
21 ~~credit under this section against county property tax imposed on:~~

1 (1) ~~real property that is owned by the Davidsonville Ruritan Foundation,~~
2 ~~incorporated; AND~~

3 (2) ~~REAL PROPERTY THAT IS OWNED BY THE VILLAGE COMMONS~~
4 ~~COMMUNITY CENTER, INCORPORATED, AND KNOWN AS THE VILLAGE OF WAUGH~~
5 ~~CHAPEL.~~

6 (b) (1) The governing body of Anne Arundel County or of a municipal
7 corporation in Anne Arundel County may grant, by law, a property tax credit under
8 this section against the county or municipal corporation tax imposed on real property
9 that is:

10 [(1)] (I) owned by a nonprofit community civic association or
11 corporation; and

12 [(2)] (II) dedicated by plat or deed restriction to the use of the lot owners
13 in the community, if the use is not contingent on the payment of:

14 [(i)] 1. dues to the association or corporation, unless the dues are
15 used only to improve or maintain the property of the community; or

16 [(ii)] 2. compensation for admission to or use of the property,
17 unless the compensation is used only to improve or maintain the property of the
18 community.

19 (2) THE GOVERNING BODY OF ANNE ARUNDEL COUNTY MAY GRANT, BY
20 LAW, A PROPERTY TAX CREDIT UNDER THIS SECTION AGAINST THE COUNTY TAX
21 IMPOSED ON REAL PROPERTY THAT IS OWNED BY THE VILLAGE COMMONS
22 COMMUNITY CENTER, INCORPORATED.

23 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take
24 effect June 1, 2004, and shall be applicable to all taxable years beginning after June
25 30, 2004.