

**Department of Legislative Services**  
Maryland General Assembly  
2004 Session

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

House Bill 738

(Delegates Boschert and Love)

Ways and Means

Budget and Taxation

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**Anne Arundel County - Property Tax Credit - Village Commons Community  
Center and Anne Arundel Community College**

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This bill authorizes Anne Arundel County to grant, by law, a property tax credit against the local property tax imposed on real property that is: (1) owned by the Village Commons Community Center, Incorporated; or (2) leased by Anne Arundel Community College at Arundel Mills.

The bill takes effect June 1, 2004 and applies to all taxable years beginning after June 30, 2004.

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**Fiscal Summary**

**State Effect:** None.

**Local Effect:** Anne Arundel County property tax revenues could decrease by approximately \$140,900 in FY 2005, increasing by approximately 5% annually thereafter.

**Small Business Effect:** None.

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**Analysis**

**Current Law:** Anne Arundel County and municipal corporations in the county are required to grant a property tax credit for: (1) property owned by the U.S. Naval Academy Alumni Association (Ogle Hall); (2) property owned by the Naval Academy

Athletic Association; (3) real property owned by the Three Rivers Sportsmen, Inc.; and (4) property owned by the Maryland Ornithological Society, Inc.

The county and municipal corporations may also grant a property tax credit for real property that is: (1) owned by a nonprofit community civic association or corporation; and (2) dedicated by plat or deed restriction to the use of the lot owners in the community, if the use is not contingent on the payment of: dues to the association or corporation, unless the dues are used only to improve or maintain the property of the community; or compensation for admission to or use of the property, unless the compensation is used only to improve or maintain the property of the community.

Anne Arundel County is also required to provide a property tax credit against the real property that is owned by the Davidsonville Ruritan Foundation, Incorporated.

**Local Fiscal Effect:** The Village Commons Community Center owns one piece of real estate in Anne Arundel County located in a retail shopping center and the current assessment is \$1,197,600. The Anne Arundel Community College building at Arundel Mills has a current assessment of \$13.5 million. The Anne Arundel County real property tax rate is \$0.955 per \$100 of assessed value. As a result, the property tax credit under the bill could result in a loss of approximately \$140,900 per year in county property taxes in fiscal 2005, increasing by about 5% annually thereafter.

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### **Additional Information**

**Prior Introductions:** None.

**Cross File:** None.

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

**Fiscal Note History:** First Reader - February 25, 2004  
ncs/hlb Revised - House Third Reader - March 30, 2004  
Revised - Enrolled Bill - May 6, 2004

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