
By: **Delegates Rudolph, James, Smigiel, Sossi, and Walkup**

Rules suspended

Introduced and read first time: March 31, 2005

Assigned to: Rules and Executive Nominations

Re-referred to: Ways and Means, March 31, 2005

Committee Report: Favorable with amendments

House action: Adopted

Read second time: April 9, 2005

CHAPTER _____

1 AN ACT concerning

2 **Property Tax Exemption - Fire Companies - Cecil County**

3 FOR the purpose of ~~excepting~~ exempting from the State and local property tax certain
4 property owned by certain fire companies in Cecil County from a certain
5 condition on eligibility for a State and local property tax exemption under
6 certain circumstances; providing for the application of this Act; and generally
7 relating to a property tax exemption for certain property owned by certain fire
8 companies.

9 BY repealing and reenacting, with amendments,
10 Article - Tax - Property
11 Section 7-209
12 Annotated Code of Maryland
13 (2001 Replacement Volume and 2004 Supplement)

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

16 **Article - Tax - Property**

17 7-209.

18 Property is not subject to property tax if the property:

19 (1) is owned by an incorporated, nonprofit fire company or rescue squad;
20 and

1 (2) is necessary for and actually used exclusively for the purposes of the
2 fire company or rescue squad, including property that:

3 (i) is used for:

- 4 1. training; or
- 5 2. fund raising at carnivals or bazaars;

6 (ii) is held in an advanced land acquisition program of the fire
7 company or rescue squad;

8 (iii) ~~EXCEPT FOR PROPERTY OWNED BY A FIRE COMPANY IN CECIL~~
9 ~~COUNTY THAT IS UNDER CONTRACTUAL AGREEMENT FOR THE OPERATION OF THE~~
10 ~~FIRE COMPANY'S FIRE HALL,~~ is leased for not more than 60 days during any
11 12-month period OR, IN CECIL COUNTY, IS LEASED FOR ANY PERIOD OF TIME UNDER
12 A CONTRACTUAL AGREEMENT FOR THE OPERATION OF THE FIRE COMPANY'S FIRE
13 HALL, if:

14 1. the property is used for a purpose that is related to the
15 purposes of the fire company or rescue squad; and

16 2. the rent that is received from the property is used
17 exclusively for the purposes of the fire company or rescue squad;

18 (iv) is leased to any nonprofit organization, if:

19 1. the property is used for a purpose that is related to the
20 purposes of the fire company or rescue squad; and

21 2. the rent that is received from the property is used
22 exclusively for the purposes of the fire company or rescue squad; or

23 (v) is used as a residence for an individual who:

24 1. is responsible for taking care of property owned by the fire
25 company or rescue squad;

26 2. is a member of the fire company or rescue squad;

27 3. is not an employee of the fire company or rescue squad;
28 and

29 4. is not under an obligation to pay for the use of the
30 property.

31 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
32 June 1, 2005, and shall be applicable to all taxable years beginning after June 30,
33 2005.

