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By: **Senator Jacobs**

Constitutional Requirements Complied with for Introduction in the last 35 Days of Session

Introduced and read first time: April 5, 2005

Rules suspended

Assigned to: Budget and Taxation

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A BILL ENTITLED

1 AN ACT concerning

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

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

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

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

14 **Article - Tax - Property**

15 7-209.

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

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

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

21 (i) is used for:

22 1. training; or

23 2. fund raising at carnivals or bazaars;

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

3 (iii) EXCEPT FOR PROPERTY OWNED BY A FIRE COMPANY IN CECIL  
4 COUNTY THAT IS UNDER CONTRACTUAL AGREEMENT FOR THE OPERATION OF THE  
5 FIRE COMPANY'S FIRE HALL, is leased for not more than 60 days during any  
6 12-month period, if:

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

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

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

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

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

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

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

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

20 3. is not an employee of the fire company or rescue squad;  
21 and

22 4. is not under an obligation to pay for the use of the  
23 property.

24 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
25 June 1, 2005, and shall be applicable to all taxable years beginning after June 30,  
26 2005.