

**Department of Legislative Services**  
Maryland General Assembly  
2005 Session

**FISCAL AND POLICY NOTE**

House Bill 1028 (Cecil County Delegation)  
Ways and Means

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**Cecil County - Property Tax Credit - Cecil Soccer League, Inc.**

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This bill requires Cecil County and its municipalities to grant a property tax credit against the county and municipal property tax on property owned by the Cecil Soccer League, Inc.

The bill takes effect June 1, 2005 and applies to all taxable years beginning after June 30, 2005.

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**Fiscal Summary**

**State Effect:** None.

**Local Effect:** Cecil County property tax revenues would decrease by \$103 and Elkton property tax revenues would decrease by \$47 annually, beginning in FY 2006.

**Small Business Effect:** Minimal.

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**Analysis**

**Current Law:** Cecil County and its municipalities are required to grant a property tax credit against the county or municipal property tax on property that is owned by: (1) the Society for the Preservation of Maryland Antiquities, Incorporated; and (2) the Friends of the Library of Cecil County, Maryland, Incorporated.

**Local Fiscal Effect:** The State Department of Assessments and Taxation indicates that the Cecil Soccer League, Inc. is assessed for \$4,200 in personal property for both Cecil County and Elkton. The Cecil Soccer League, Inc. does not currently own any real

property. The Cecil County personal property tax rate is \$2.45 per \$100 of assessed value and the personal property tax rate in Elkton is \$1.11 per \$100 of assessed value.

As a result, Cecil County property tax revenues would decrease by \$102.90 and Elkton property tax revenues would decrease by \$46.62 annually, beginning in fiscal 2006. To the extent the Cecil Soccer League, Inc. owns more personal property or real property in the future, the associated county and municipal revenue loss would increase.

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### **Additional Information**

**Prior Introductions:** None.

**Cross File:** None.

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

**Fiscal Note History:** First Reader - February 23, 2005  
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