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By: **Cecil County Senators**

Introduced and read first time: January 23, 2006

Assigned to: Budget and Taxation

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Committee Report: Favorable with amendments

Senate action: Adopted

Read second time: April 3, 2006

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CHAPTER\_\_\_\_\_

1 AN ACT concerning

2 **Property Taxes - Churches in Cecil County - Dwellings**

3 FOR the purpose of ~~requiring~~ authorizing the governing body of Cecil County and of  
4 a municipal corporation in Cecil County to grant a property tax credit against  
5 the county or municipal corporation property tax imposed on certain property  
6 owned by a religious group or organization under certain circumstances; making  
7 a technical correction; providing for the application of this Act; and generally  
8 relating to a property tax credit in Cecil County for religious groups or  
9 organizations.

10 BY repealing and reenacting, with amendments,  
11 Article - Tax - Property  
12 Section 9-309~~(a)~~ (b)  
13 Annotated Code of Maryland  
14 (2001 Replacement Volume and 2005 Supplement)

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

17 **Article - Tax - Property**

18 9-309.

19 ~~(a) The governing body of Cecil County and of a municipal corporation in Cecil~~  
20 ~~County shall grant a property tax credit under this section against the county and~~  
21 ~~municipal corporation property tax imposed on:~~

1           (1)     ~~property that is owned by the Society for the Preservation of~~  
2 ~~Maryland Antiquities, Incorporated; [and]~~

3           (2)     ~~property that is owned by the Friends of the Library of Cecil County,~~  
4 ~~Maryland, Incorporated; AND~~

5           (3)     ~~PROPERTY THAT IS OWNED BY A RELIGIOUS GROUP OR~~  
6 ~~ORGANIZATION AND IS USED AS A DWELLING BY AN EMPLOYEE OF THE RELIGIOUS~~  
7 ~~GROUP OR ORGANIZATION.~~

8           (b)     The governing body of Cecil County [and] OR of a municipal corporation in  
9 Cecil County may grant, by law, a property tax credit under this section against the  
10 county [and] OR municipal corporation property tax imposed on:

11           (1)     property that is owned by the Upper Chesapeake Watershed  
12 Association and is used:

13           [(1)]    (I)     to assist in the preservation of a wild nature area;

14           [(2)]    (II)    to establish a nature reserve or other protected area; or

15           [(3)]    (III)   generally to promote conservation; AND

16           (2)     PROPERTY THAT IS OWNED BY A RELIGIOUS GROUP OR  
17 ORGANIZATION AND IS USED AS A DWELLING BY AN EMPLOYEE OF THE RELIGIOUS  
18 GROUP OR ORGANIZATION.

19           SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
20 June 1, 2006, and shall be applicable to all taxable years beginning after June 30,  
21 2006.