

Department of Legislative Services
Maryland General Assembly
2007 Session

FISCAL AND POLICY NOTE

Senate Bill 954

(Senator Edwards)

Budget and Taxation

Ways and Means

Garrett County - Property Tax Credit - Society for the Preservation of St. Ann Mission

This bill authorizes Garrett County to grant, by law, a property tax credit for property owned by the Society for the Preservation of St. Ann Mission and known as St. Ann Mission.

The bill takes effect June 1, 2007 and is applicable to taxable years beginning after June 30, 2007.

Fiscal Summary

State Effect: None.

Local Effect: None. The property is currently designated as a church and is exempt from county property taxation.

Small Business Effect: Minimal.

Analysis

Current Law: Garrett County is authorized to grant a property tax credit for (1) property leased and occupied by the Grantsville Volunteer Fire Department; (2) property owned by the Board of Governors of Garrett County Memorial Hospital that is undeveloped, for use by the hospital, or under a lease with the hospital to provide health care related services on a nonprofit basis; (3) property owned by Avilton Community Association; (4) agricultural land located in an agricultural land preservation district; (5) property owned by the Garrett County, Maryland, Community Action

Committee, Inc. or by an entity in which the Garrett County, Maryland, Community Action Committee, Inc. has a controlling interest; and (6) property owned by Adventure Sports Center, Inc.

The county is required to grant a property tax credit to the (1) Carey Run Sanctuary; (2) Swanton Community Center; (3) Crellin Community Center; (4) Bittinger Community Center; and (5) Garrett County Agricultural Fair Association.

Local Fiscal Effect: The Society for the Preservation of St. Ann Mission owns one property in Garrett County, a 0.42 acre parcel in Avilton. The property was transferred from the Roman Catholic Archbishop of Baltimore to the Society for the Preservation of St. Ann Mission; the property is currently designated as a church. The property has a current tax assessment of \$120,000; however, because the property is designated as a church, the property is exempt from all State and local property taxes, and therefore has no tax liability.

Garrett County indicates that the property would only be subject to State and local property taxes if it were rented out for private business purposes.

Additional Information

Prior Introductions: None.

Cross File: None.

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

Fiscal Note History: First Reader - March 16, 2007
ncs/hlb

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