

Department of Legislative Services
Maryland General Assembly
2010 Session

FISCAL AND POLICY NOTE

House Bill 595

(Delegate Olszewski, *et al.*)

Ways and Means

Budget and Taxation

Baltimore County - Property Tax Credit - Rosewald Beach Civic League

This bill authorizes Baltimore County to grant, by law, a property tax credit against the county property tax for real property owned by the Rosewald Beach Civic League.

The bill takes effect June 1, 2010, and applies to taxable years beginning after June 30, 2010.

Fiscal Summary

State Effect: None.

Local Effect: Baltimore County property tax revenues may decrease by \$1,100 annually beginning in FY 2011. Expenditures are not affected.

Small Business Effect: Minimal.

Analysis

Current Law: Baltimore County is authorized to grant, by law, a property tax credit for real property owned by: (1) the Twin River Protective and Improvement Association; (2) the Bowley's Quarters Improvement Association; (3) the Oliver Beach Improvement Association; (4) the Baltimore County Game and Fish Association; (5) the Eastfield Civic Association; (6) the Rockaway Beach Improvement Association; (7) the Fire Museum of Maryland; (8) the Carney Rod and Gun Club; (9) the Rosa Ponselle Charitable Foundation, known as "Villa Pace"; (10) the Friends of the Oliver House; (11) the Bird River Beach Community Association; (12) the Harewood Park Community League; (13) the Maryland State Game and Fish Protective Association; (14) the Loreley Beach Community Association; (15) the Civic League of Inverness; and (16) any other

nonprofit community association, civic league or organization, or recreational or athletic organization.

Additionally tax credits can be granted to specified real property improvements that promote business redevelopment; units of a condominium, under specified conditions; dwellings, meeting specified conditions; and personal property that is owned by the Genesee Valley Outdoor Learning Center and Leadership Through Athletics.

Background: The Baltimore County property tax rate is \$1.10 per \$100 of assessment.

Local Fiscal Effect: The State Department of Assessments and Taxation (SDAT) indicates that the Rosewald Beach Civic League owns two adjacent properties on Bear Creek Dive and one property on Park Drive – all in Baltimore County. SDAT records indicate that each property is classified as unbuildable. The fiscal 2011 assessment for the three properties totals \$102,350. Based on the current taxable assessment and the county's current property tax rate, Baltimore County revenues may decrease by \$1,126 annually beginning in fiscal 2011, to the extent the property tax credit is granted.

Additional Information

Prior Introductions: None.

Cross File: None.

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

Fiscal Note History: First Reader - February 4, 2010
ncs/hlb

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