

Chapter 532

(House Bill 1096)

AN ACT concerning

Baltimore County – Property Tax Exemption – Real Property Owned by Fire Company or Rescue Squad

FOR the purpose of ~~exempting~~ altering a certain exemption from property tax for real property that is located in Baltimore County that is owned by an incorporated, nonprofit fire company or rescue squad ~~regardless of the use of the real property by providing that the exemption applies only if the property is used or will be used exclusively for certain purposes~~; and generally relating to the taxation of real property owned by fire companies or rescue squads.

BY repealing and reenacting, with amendments,

Article – Tax – Property

Section 7–209

Annotated Code of Maryland

(2019 Replacement Volume and 2022 Supplement)

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

Article – Tax – Property

7–209.

(A) Property is not subject to property tax if the property:

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

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

(i) is used for:

1. training; or

2. fund raising at carnivals or bazaars;

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

(iii) is leased for not more than 60 days during any 12-month period, if:

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

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

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

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

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

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

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

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

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

and

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

(B) ~~REGARDLESS OF THE USE OF THE REAL PROPERTY, THE EXEMPTION UNDER SUBSECTION (A) OF THIS SECTION APPLIES IN BALTIMORE COUNTY ONLY IF REAL PROPERTY OWNED BY AN INCORPORATED, NONPROFIT FIRE COMPANY OR RESCUE SQUAD LOCATED IN BALTIMORE COUNTY IS NOT SUBJECT TO PROPERTY TAX:~~

(1) IS ACTUALLY USED EXCLUSIVELY FOR THE PURPOSES OF THE FIRE COMPANY OR RESCUE SQUAD; OR

(2) IS NOT USED FOR ANY PURPOSE BUT WILL BE ACTUALLY USED EXCLUSIVELY FOR THE PURPOSES OF THE FIRE COMPANY OR RESCUE SQUAD IN THE FUTURE.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, 2023, and shall be applicable to all taxable years beginning after June 30, 2023.

Approved by the Governor, May 8, 2023.