



JOHN A. OLSZEWSKI, JR.
County Executive

JENNIFER AIOSA
Director of Government Affairs

AMANDA KONTZ CARR
Legislative Officer

JOSHUA M. GREENBERG
Associate Director of Government Affairs

BILL NO.: **HB 1096**

TITLE: Baltimore County - Property Tax Exemption - Real Property
Owned by Fire Company or Rescue Squad

SPONSOR: Delegate Nawrocki

COMMITTEE: Budget and Taxation

POSITION: **SUPPORT**

DATE: March 30 2023

Baltimore County **SUPPORTS** House Bill 1096 – Baltimore County - Property Tax Exemption - Real Property Owned by Fire Company or Rescue Squad. This legislation would provide a tax credit for real property owned by a Volunteer Fire Company or Rescue Squad located in Baltimore County.

Baltimore County provides fire and rescue services through a hybrid model of both professional and volunteer fire companies located across the county. Our volunteer fire companies provide critical services for the communities in which they reside. When the COVID-19 pandemic hindered our volunteer firefighters' ability to raise funds, County Executive Olszewski allocated \$1 million in American Rescue Plan Act funding to volunteer fire companies to keep critical services running effectively. As the County's population continues to grow our volunteer companies can use additional help.

This is why Baltimore County has worked with the sponsor of House Bill 1096, and the Baltimore County House Delegation on an amendment that specifies that only property used exclusively for fire and rescue related activities currently or in the future, may be subject to the tax relief. The County thanks the sponsor for incorporating this friendly amendment to ensure that this bill targets those properties that would benefit from this tax exemption the most.

Accordingly, Baltimore County requests a **FAVORABLE** report on HB 1096. For more information, please contact Jenn Aiosa, Director of Government Affairs at jaiosa@baltimorecountymd.gov.