

CHAPTER 124  
(Senate Bill 204)

AN ACT concerning

**Property Tax ~~Exemption~~ Credit - Fire Companies - Cecil County**

FOR the purpose of ~~exempting from the State and local property tax~~ authorizing the governing body of Cecil County or of a municipal corporation in Cecil County to grant, by law, a credit against the county or municipal corporation property tax imposed on certain property owned by certain fire companies in Cecil County under certain circumstances; making a technical correction; providing for the application of this Act; and generally relating to a property tax ~~exemption credit~~ for certain property owned by certain fire companies.

BY repealing and reenacting, with amendments,  
Article - Tax - Property  
Section ~~7-200~~ 9-309(b)  
Annotated Code of Maryland  
(2001 Replacement Volume and 2005 Supplement)

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

**Article - Tax - Property**

~~7-200.~~

~~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 OR, IN CECIL COUNTY, IS LEASED FOR ANY PERIOD OF TIME UNDER A CONTRACTUAL AGREEMENT FOR THE OPERATION OF THE FIRE COMPANY'S FIRE HALL, if:~~

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