

~~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.

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(b) The governing body of Cecil County [and] OR of a municipal corporation in Cecil County may grant, by law, a property tax credit under this section against the county [and] OR municipal corporation property tax imposed on:

(1) property that is owned by the Upper Chesapeake Watershed Association and is used:

[(1)] (I) to assist in the preservation of a wild nature area;

[(2)] (II) to establish a nature reserve or other protected area; or

[(3)] (III) generally to promote conservation; AND

(2) PROPERTY THAT IS OWNED BY AN INCORPORATED, NONPROFIT FIRE COMPANY OR RESCUE SQUAD, IF THE PROPERTY:

(I) IS LEASED FOR MORE THAN 60 DAYS DURING ANY 12-MONTH PERIOD UNDER A CONTRACTUAL AGREEMENT FOR THE OPERATION OF THE FIRE COMPANY'S FIRE HALL; AND

(II) WOULD QUALIFY FOR THE EXEMPTION UNDER § 7-209 OF THIS ARTICLE IF LEASED FOR NOT MORE THAN 60 DAYS DURING ANY 12-MONTH PERIOD.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, 2006, and shall be applicable to all taxable years beginning after June 30, 2006.

Approved April 25, 2006.