

**Article - Tax - Property**

9-323.

(D) (1) IN THIS SUBSECTION, "QUALIFYING BUSINESS" MEANS: AN INDUSTRIAL OR COMMERCIAL BUSINESS THAT IS OR WILL BE DOING BUSINESS IN WASHINGTON COUNTY, EMPLOYING FIVE OR MORE FULL-TIME EMPLOYEES ON A REGULAR BASIS, AND THAT IS INITIALLY BUILDING OR MAKING SUBSTANTIAL IMPROVEMENTS OR OTHERWISE UNDERTAKING NEW CONSTRUCTION WORK.

(2) NOTWITHSTANDING § 9-301(B) OF THIS SUBTITLE AND SUBJECT TO PARAGRAPH (4) OF THIS SUBSECTION, THE GOVERNING BODY OF WASHINGTON COUNTY MAY GRANT TO A QUALIFYING BUSINESS A PROPERTY TAX CREDIT AGAINST ALL OR PART OF THE COUNTY PROPERTY TAX LEVIED ON REAL OR PERSONAL PROPERTY OF THE QUALIFYING BUSINESS FOR A PERIOD NOT EXCEEDING 5 YEARS.

(3) A PROPERTY TAX CREDIT GRANTED UNDER THIS SUBSECTION MAY PHASE IN THE PAYMENT OF COUNTY PROPERTY TAXES OVER THE PERIOD OF THE CREDIT.

(4) THE GOVERNING BODY OF WASHINGTON COUNTY MAY GRANT A PROPERTY TAX CREDIT UNDER THIS SUBSECTION ONLY AT A PUBLIC MEETING. THE DECISION OF THE GOVERNING BODY SHALL BE INCLUDED IN ITS MINUTES.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1993.

Approved May 11, 1993.

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**CHAPTER 289**

**(House Bill 217)**

AN ACT concerning

**Property Leased to Religious Organizations - Tax Credit - Appeals**

FOR the purpose of providing that property tax assessment appeal boards have jurisdiction for appeals concerning a certain optional property tax credit granted by a county or municipal corporation for certain property leased to religious groups or religious organizations as authorized under State law.

BY repealing and reenacting, with amendments,

Article - Tax - Property

Section 3-107

Annotated Code of Maryland

(1986 Volume and 1992 Supplement)

BY repealing and reenacting, without amendments,