

**Article – Tax – Property**

**Section 9-305(b)**

Annotated Code of Maryland

(1994 Replacement Volume and 1996 Supplement)

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

**Article – Tax – Property**

9-305.

(b) The governing body of Baltimore County may grant, by law, a property tax credit under this section against the county property tax imposed on:

(1) real property that is owned by the Twin River Protective and Improvement Association, Incorporated;

(2) real property that is owned by the Bowley's Quarters Improvement Association, Incorporated;

(3) real property that is owned by the Oliver Beach Improvement Association, Incorporated;

(4) real property that is owned by the Baltimore County Game and Fish Association;

(5) real property that is owned by the Eastfield Civic Association, Incorporated;

(6) real property that is owned by the Rockaway Beach Improvement Association;

(7) real property that is used only for and occupied by the Fire Museum of Maryland;

(8) real property that is owned by the Carney Rod and Gun Club;

(9) real property improvements that promote business redevelopment, for which credit:

(i) the governing body shall define by law what improvements are eligible; and

(ii) on reassessment by the supervisor, the governing body shall determine the credit as a percentage of the actual cost of the improvements;

(10) each unit of a condominium (as both are defined in § 11-101 of the Real Property Article), if:

(i) the governing body of the county consults with the council of unit owners (as defined in § 11-101 of the Real Property Article) of the condominium; and