

SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect October 1, 2000.

Approved May 11, 2000.

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**CHAPTER 403**

**(House Bill 671)**

AN ACT concerning

**Property Tax Credit - Community Associations**

FOR the purpose of authorizing the Mayor and City Council of Baltimore City or the governing body of a county or of a municipal corporation to grant, by law, a property tax credit against the county or municipal corporation property tax imposed on personal property owned by certain community associations; defining certain terms; and generally relating to authorizing a tax credit against the county or municipal corporation property tax imposed on certain personal property.

BY adding to

Article - Tax - Property

Section 9-236

Annotated Code of Maryland

(1994 Replacement Volume and 1999 Supplement)

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

**Article - Tax - Property**

9-236.

(A) IN THIS SECTION, "COMMUNITY ASSOCIATION" MEANS:

(1) A NEIGHBORHOOD ORGANIZATION THAT:

(I) IS COMPRISED OF CITY BLOCKS OF AT LEAST 25 HOUSEHOLDS OR 25% OF THE HOUSEHOLDS OF A LOCAL NEIGHBORHOOD CONSISTING OF 40 OR MORE INDIVIDUAL HOUSEHOLDS, WHICHEVER IS LESS, AS DEFINED BY SPECIFIC GEOGRAPHIC BOUNDARIES IN THE BYLAWS OR CHARTER OF THE ASSOCIATION;

(II) IS EXEMPT FROM TAXATION UNDER § 501(C)(3) OR (4) OF THE INTERNAL REVENUE CODE;

(III) REQUIRES AS A CONDITION OF MEMBERSHIP, THE VOLUNTARY PAYMENT OF MONETARY DUES OR MEMBERSHIP FEES AT LEAST ANNUALLY; AND

(IV) IS ORGANIZED AND OPERATED FOR ONE OR MORE OF THE FOLLOWING PURPOSES: