

CHAPTER 245**(House Bill 584)**

AN ACT concerning

Washington County - Property Tax - Credits

FOR the purpose of authorizing the governing body of Washington County or of a municipal corporation in Washington County to grant, by law, a property tax credit against the county or municipal corporation property tax imposed on certain residential real property occupied by an owner who serves as ~~either~~ a volunteer firefighter, fire police, or emergency medical technician; authorizing the governing body of Washington County or of a municipal corporation in Washington County to provide, by law, for certain provisions relating to the property tax credit; providing for the application of this Act; and generally relating to a property tax credit against the county or municipal corporation property tax imposed for certain owner-occupied real property.

BY repealing and reenacting, with amendments,

Article - Tax - Property

Section 9-323

Annotated Code of Maryland

(1994 Replacement Volume and 2000 Supplement)

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

Article - Tax - Property

9-323.

(a) (1) The governing body of Washington County or of a municipal corporation in Washington County may grant, by law, a property tax credit under this section against the county or municipal corporation property tax imposed on:

(i) new construction or on an improvement to existing property;

(ii) property that is:

1. owned by a nonprofit civic association;

2. used only for a community, civic, educational, or library purpose; and

3. unless the compensation is used only to improve or maintain the property, use of the property is not contingent on the payment of compensation for admission to or use of the property and failure to pay compensation is not a reason to deny admission to or use of the property;

(iii) real property that is owned by the Women's Club of Hagerstown, Inc.; [or]