

HOUSE BILL 1096

Q2

3lr2075

By: **Delegates Nawrocki, Allen, Grammer, R. Long, Mangione, Metzgar, and Szeliga**

Introduced and read first time: February 10, 2023

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Baltimore County – Property Tax Exemption – Real Property Owned by Fire**
3 **Company or Rescue Squad**

4 FOR the purpose of exempting from property tax real property that is located in Baltimore
5 County that is owned by an incorporated, nonprofit fire company or rescue squad
6 regardless of the use of the real property; and generally relating to the taxation of
7 real property owned by fire companies or rescue squads.

8 BY repealing and reenacting, with amendments,
9 Article – Tax – Property
10 Section 7–209
11 Annotated Code of Maryland
12 (2019 Replacement Volume and 2022 Supplement)

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

15 **Article – Tax – Property**

16 7–209.

17 **(A)** Property is not subject to property tax if the property:

18 (1) is owned by an incorporated, nonprofit fire company or rescue squad;
19 and

20 (2) is necessary for and actually used exclusively for the purposes of the
21 fire company or rescue squad, including property that:

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



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- 1 (i) is used for:
- 2 1. training; or
- 3 2. fund raising at carnivals or bazaars;
- 4 (ii) is held in an advanced land acquisition program of the fire
5 company or rescue squad;
- 6 (iii) is leased for not more than 60 days during any 12-month period,
7 if:
- 8 1. the property is used for a purpose that is related to the
9 purposes of the fire company or rescue squad; and
- 10 2. the rent that is received from the property is used
11 exclusively for the purposes of the fire company or rescue squad;
- 12 (iv) is leased to any nonprofit organization, if:
- 13 1. the property is used for a purpose that is related to the
14 purposes of the fire company or rescue squad; and
- 15 2. the rent that is received from the property is used
16 exclusively for the purposes of the fire company or rescue squad; or
- 17 (v) is used as a residence for an individual who:
- 18 1. is responsible for taking care of property owned by the fire
19 company or rescue squad;
- 20 2. is a member of the fire company or rescue squad;
- 21 3. is not an employee of the fire company or rescue squad;
22 and
- 23 4. is not under an obligation to pay for the use of the
24 property.

25 **(B) REGARDLESS OF THE USE OF THE REAL PROPERTY, REAL PROPERTY**
26 **OWNED BY AN INCORPORATED, NONPROFIT FIRE COMPANY OR RESCUE SQUAD**
27 **LOCATED IN BALTIMORE COUNTY IS NOT SUBJECT TO PROPERTY TAX.**

28 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June
29 1, 2023, and shall be applicable to all taxable years beginning after June 30, 2023.