

Department of Legislative Services  
 Maryland General Assembly  
 2013 Session

FISCAL AND POLICY NOTE

House Bill 1194  
 Ways and Means

(Delegate Impallaria, *et al.*)

Budget and Taxation

**Baltimore County - Property Tax Credit - Bowerman-Loreley Beach Community Association, Inc.**

This emergency bill corrects a reference to the Bowerman-Loreley Beach Community Association, Inc. for purposes of a real property tax credit in Baltimore County.

**Fiscal Summary**

**State Effect:** None.

**Local Effect:** Baltimore County property tax revenues may decrease by \$1,700 annually beginning in FY 2014. Expenditures are not affected.

**Small Business Effect:** Minimal.

**Analysis**

**Current Law:** Baltimore County is authorized to grant, by law, a property tax credit for real property owned by: (1) the Twin River Protective and Improvement Association; (2) the Bowley’s Quarters Improvement Association; (3) the Oliver Beach Improvement Association; (4) the Baltimore County Game and Fish Association; (5) the Eastfield Civic Association; (6) the Rockaway Beach Improvement Association; (7) the Fire Museum of Maryland; (8) the Carney Rod and Gun Club; (9) the Rosa Ponselle Charitable Foundation, known as “Villa Pace”; (10) the Friends of the Oliver House; (11) the Bird River Beach Community Association; (12) the Harewood Park Community League; (13) any other nonprofit community association, civic league or organization, or recreational or athletic organization; (14) the Maryland State Game and Fish Protective Association; (15) the Loreley Beach Community Association; (16) the Civic League of Inverness; and (17) the Rosewald Beach Civic League.

Additionally tax credits can be granted to specified real property improvements that promote business redevelopment; units of a condominium, under specified conditions; dwellings, meeting specified conditions; and personal property that is owned by the Genesee Valley Outdoor Learning Center and Leadership Through Athletics.

**Background:** Chapter 154 of 2009 (HB 795) authorized Baltimore County to grant, by law, a property tax credit against the county property tax for real property owned by the Loreley Beach Community Association. Based on the fiscal 2010 assessment and the county's fiscal 2010 property tax rate, it was estimated that Baltimore County revenues may decrease by \$2,100 annually beginning in fiscal 2010.

The Baltimore County property tax rate for fiscal 2013 is \$1.10 per \$100 of assessment.

**Local Fiscal Effect:** The State Department of Assessments and Taxation (SDAT) advises that in order for the property tax credit to be granted, the name of the association needs to be exactly the same as the name on the account, which is the Bowerman-Loreley Beach Community Association, Inc, and not the Loreley Beach Community Association. As a result, the tax credit has not yet been granted.

SDAT indicates that the Bowerman-Loreley Beach Community Association owns property on Beach Road in White Marsh in Baltimore County. The fiscal 2014 assessment of this property is \$156,800. Based on the fiscal 2014 assessment and the county's current property tax rate, Baltimore County revenues may decrease by \$1,725 annually beginning in fiscal 2014.

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### **Additional Information**

**Prior Introductions:** None.

**Cross File:** SB 947 (Senator Jennings) - Budget and Taxation.

**Information Source(s):** Baltimore County, State Department of Assessments and Taxation, Department of Legislative Services

**Fiscal Note History:** First Reader - March 1, 2013  
ncs/hlb

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