

Exhibit 2.4

Nonprofit and Religious Property Owner Fees and Credits

<u>County</u>	<u>Nonprofits</u>	<u>Religious Organizations</u>
Anne Arundel	Nonprofit organizations are assessed a flat fee of \$1.	Same as nonprofits.
Baltimore City	Same as fee for nonsingle-family properties. Nonsingle-family properties may qualify for credits under the city's stormwater program. (See Exhibit 2.3).	Religious groups' or organizations' structures (buildings) are assessed \$3/quarter per 1,050 square feet of impervious surface per year if (1) the property is not subject to State property taxes; and (2) the structures are used exclusively for places of worship or K-12 education.
Baltimore	Institutional properties such as nonprofit organizations, churches, hospitals and private schools, are assessed a fee of \$20 per 2,000 square feet of impervious surface per year.	Same as nonprofits.
Carroll	n/a	n/a
Charles	Same as fee for nonresidential properties. Nonresidential properties may qualify for credits under the county's stormwater program. (See Exhibit 2.3).	Same as nonprofits.
Frederick	Unknown: A fee credit program will be adopted in the future under the direction of the Community Development Division.	Same as nonprofits.
Harford	Nonprofits are assessed the same fee as improved residential properties. Improved residential properties may qualify for a fee credit under the county's stormwater program. (See Exhibit 2.3).	For certain nonresidential properties, including religious institutions, the fee is \$7 per 500 square feet of impervious surface per year.
Howard	For properties owned by nonprofit organizations, the fee may be reduced by up to 100% after implementing a county-approved treatment plan.	There is no specific mention of religious organizations in the county's legislation. Presumably, most religious organizations qualify as nonprofit organizations and, therefore, receive the same credits as nonprofit organizations.

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Montgomery	Properties owned by nonprofits are placed into tiers based on the amount of impervious surface area on the property. Each tier has a fee cap.	There is no specific mention of religious organizations in the county's legislation. Presumably, most religious organizations qualify as nonprofit organizations and, therefore, receive the same credits as nonprofit organizations.
Prince George's	Nonprofit organizations may be exempt from the fee. The county is in the process of developing regulations that require nonprofits that qualify for the exemption to submit an Alternative Compliance Plan.	Same as nonprofits.

Source: Department of Legislative Services
