

Occurred: Ch. 8, Acts of 1985, and Ch. 322, Acts of 1987. As enacted by Ch. 8, Acts of 1985, § 7-401 of the Tax – Property Article contained an erroneous cross-reference to § 8-110 of the Tax – Property Article. The correct cross-reference should have been to § 8-107 of the Tax – Property Article. As a result of that error, the cross-reference was erroneously deleted in its entirety by Ch. 322, Acts of 1987, which repealed § 8-110 of the Tax – Property Article. This correction restores the correct cross-reference, which is now to § 8-108 of the Tax – Property Article, as a result of the renumbering of § 8-107 in Ch. 434, Acts of 1987.

9-312.

(c) (1) The governing body of Frederick County may grant, by law, a property tax credit under this section against the county property tax imposed on [real property that is owned by]:

(i) REAL PROPERTY THAT IS OWNED BY Ruritan National;

(ii) REAL PROPERTY THAT IS OWNED BY any Ruritan club that is affiliated with Ruritan National; or

(iii) REAL PROPERTY THAT IS OWNED BY a nonprofit community or civic association or corporation[,] and [the property] is used only for:

1. a community, civic, educational, or recreational purpose; or
2. the conservation or preservation of wildlife.

DRAFTER’S NOTE:

Error: Stylistic errors in § 9-312(c)(1) of the Tax – Property Article.

Occurred: Ch. 8, Acts of 1985.

9-313.

(a) The governing body of Garrett County and of a municipal corporation in Garrett County shall grant a property tax credit under this section against the county and municipal corporation property tax imposed on:

(4) [personal] property that is:

(i) owned by the Bittinger Community Center, Incorporated;

(ii) known as the Bittinger Community Center; and

(iii) used only for community, civic, or educational purposes; and

(5) [personal] property that is:

(i) owned by the Garrett County Agricultural Fair Association, Incorporated; and

(ii) used only for the purposes of the association.