

Section 1. Chapter 44, Section 44-3(a), Montgomery County Code 1965, as amended, is hereby amended to read as follows:

44-3. Taxes to be levied.

(a) The Council is hereby authorized, beginning with the fiscal year 1968-69, to levy and cause to be collected annually special taxes in the nature of ad valorem taxes not to exceed the following amounts on the described property within each district:

(1) A tax of one dollar on each one hundred dollars of assessed value of real property, including both the value of the improvements, if any, and the value of the land, which is used in whole or in part for commercial, industrial or general business purposes, and a similar tax of one dollar on each one hundred dollars of assessed value of all tangible personal property located on such land or within such improvements.

(2) A tax of fifty cents on each one hundred dollars of assessed value of real property, including both the value of the improvements, if any, and the value of the land, which is not used for commercial, industrial or general business purposes, but which is classified, or shown on any zoning plan or Master Plan adopted by the Maryland-National Capital Park and Planning Commission as recommended for classification, in a zone permitting a commercial, industrial or general business use; provided, that any tax levied under this paragraph (2) shall not exceed one-half of the tax levied under paragraph (1) above, and provided further that no such tax shall be levied on any property which on the effective date of this Chapter is improved by a single family residence of permanent construction so long as such property is used exclusively for nontransient residence purposes.

Section 2. Chapter 44, Section 44-6, Montgomery County Code 1965, is hereby amended to read as follows:

44-6. Same—Exemption from tax where provided.

Land and the improvements thereon within each district and tangible personal property thereon or therein shall be totally exempt from the taxes prescribed in Section 44-3 of this Code if the owner thereof or his lessee shall provide off-street parking facilities complying with all design standards, schedules and other requirements set forth in Section 111-27 of this Code.

Section 3. Chapter 44, Section 44-7, entitled "Same—Minimum design standards," of the Montgomery County Code 1965, is hereby repealed in its entirety.

Section 4. This Act shall take effect on the 76th day following its enactment.

Effective: August 24, 1970

Chapter 28
(Bill No. 22-70)

An Act to repeal and re-enact, with amendments, Section 24-47 of Chapter 24, titled "Streets and Roads," of the Montgomery County Code 1965, to clarify the findings required by the County Council in abandoning roads and rights of way.