

(70) Real property owned by the Emmitsburg Civic Association, Inc., of Frederick County shall be exempt from county taxation.

(71) Real property owned by the Maryland Jaycees, Inc. (otherwise known as Maryland State Junior Chamber of Commerce, Inc.) which is used as the principal office of the organization shall be exempt from county taxation in Queen Anne's County and real property owned by the Maryland Jaycees, Inc., which is used in the operation of a charitable non-profit educational or rehabilitation institution as exempted under subsections (7) and (8) of this section, shall be exempt from county taxation in Prince George's County.

(72) For purposes of county taxation only, real property in Allegany County owned by a religious organization, which property is located in LaVale and is leased to the LaVale Athletic Association for the purpose of conducting athletic and recreational programs for youth, but only when this property is used solely and exclusively for the above purpose.

(73) For purposes of county and city taxation only, the building, and contents therein, known as the Roger Brooke Taney Home and Museum and the land appurtenant thereto owned by the Francis Scott Key Memorial Foundation, Inc., and located in the City of Frederick; but only for such time as this property is owned by the Foundation.

(74) Personal property owned by Non-Profit, Non-Stock Cooperative Housing Corporations in Montgomery County.

(75) For purposes of county and city taxation only, real and personal property owned by Bethany House, Inc., and located in Talbot County, Maryland, but only for such time as this property is used solely for the purposes of this organization.

(76) Real and personal property owned by any public library subject to the provisions of Chapter 16 of Article 77 of this Code and actually used exclusively for and necessary for library purposes.】

9. Real and Personal Property Exemptions.

(a) The following real and tangible personal property shall be exempt from assessment and from State, county and city ordinary taxation, except as otherwise stated herein, each and all of which exemptions shall be strictly construed:

(b) Public Property

(1) Property owned by the United States, the State of Maryland, any of the counties of the State, the City of Baltimore, or any city in the State, and any agency or instrumentality of any of these governments but only to the extent that the property of the agency or instrumentality is exempted by this section or any other provision of law, provided that such property is devoted to a governmental use or purpose.

(2) This exemption shall include any property which is exempted from taxation by this State pursuant to the United States Constitution or by any act of Congress passed pursuant to and in conformity with the United States Constitution, but only to the extent that such property is required to be exempted. This exemption shall