

picnic areas, and not improved by buildings or other structures (excluding comfort stations, shelter, or picnic facilities). If such comfort stations or picnic facilities are connected to the county metropolitan commission system, only a minimum front foot levy shall be charged. As used herein, "community associations" means incorporated associations whose membership is limited to voluntary subscriptions by residents of the communities or development and which have no power either by law, covenant, or any other means to assess fees against residents or property owners based on property values.

(k-1) In Montgomery County, personal property owned by any nonprofit, nonstock cooperative housing corporations.

(l) In Prince George's County, from county taxation only, real property which is owned by the Maryland Jaycees, Inc. (otherwise known as Maryland State Junior Chamber of Commerce, Inc.) and used in the operation of a charitable nonprofit educational or rehabilitation institution of the kind exempted under Sec. 9(e) of this article.

(m) In Queen Anne's County, from county taxation only, real property owned by the Maryland Jaycees, Inc., (otherwise known as Maryland State Junior Chamber of Commerce, Inc.,) and used as the principal office of the organization.

(n) In Somerset County, real property owned by Olde Princess Anne Days of Princess Anne, Maryland, Incorporated.

(o) In Talbot County, (1) real and tangible personal property owned by the Bailey's Neck Park Association and used for charitable purposes; (2) real and tangible personal property owned by the Academy of the Arts, Easton, Maryland, Inc., and used primarily for the purpose of the organization, but excluding property used primarily for revenue or income producing purposes; (3) real and tangible personal property owned by the Maryland Ornithological Society, Inc., or any chapter thereof; (4) real and tangible personal property owned by the Chesapeake Bay Maritime Museum and located at St. Michaels; and (5) real and tangible personal property owned by Bethany House, Inc., but only for such time as this property is used solely for the purposes of the organization.

(p) In Baltimore City or any county, or in any city within a county, in which the governing body has authorized an exemption, tangible personal property in the form of machinery, tools, and scientific apparatus, including nuclear reactors, particle accelerators, and radiation sources, and associated measuring, controlling, material handling, pumping, cooling, and containment equipment and special nuclear material, which is part of or necessary for the efficient operation of research or testing facility. This exemption is not applicable to any nuclear reactor for the commercial production of electric power.

(q) In Baltimore City or any county, or in any city within a county, in which the governing body has authorized an exemption, and for the purpose of encouragement and inducement of the location, growth and development of new manufacturing, fabricating, or assembling industries, factories, plants, or the expansion and growth of such established industries, factories, and plants, or both, in the county or city, or the development of new products or industrial