

Taxed and Where," to provide that the real property TAX exemption for property held by nonprofit community civic associations or corporations ~~apply both in Anne Arundel County and the City of Annapolis~~ MAY APPLY TO MUNICIPAL TAXATION, AND TO CORRECT AN ERROR THEREIN.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 9(57) of Article 81 of the Annotated Code of Maryland (1969 Replacement Volume), title "Revenue and Taxes," subtitle "What Shall Be Taxed and Where," be and it is hereby repealed and re-enacted, with amendments, to read as follows:

9.

(57) **[For purposes of county taxation in Anne Arundel County only, and in the discretion of the Board of County Commissioners so directing,] ~~For purposes of county and city taxation in Anne Arundel County and the City of Annapolis only, and if the County Council of Anne Arundel County and the Mayor and Aldermen of the City of Annapolis, so direct, in each instance~~ IN ANNE ARUNDEL COUNTY, FOR THE PURPOSES OF COUNTY TAXATION AND IN THE DISCRETION OF THE COUNTY COUNCIL OF ANNE ARUNDEL COUNTY, AND FOR THE PURPOSES OF ANY MUNICIPAL TAXATION THEREIN, AND IN THE DISCRETION OF THE MUNICIPAL GOVERNING BODY, THE COUNCIL OR THE GOVERNING BODY MAY, BY RESOLUTION OR ORDINANCE PROVIDE FOR THE EXEMPTION OF** real property, title to which is held by nonprofit community civic associations or corporations, which property is dedicated by appropriate plat or deed restrictions to the use of the lot owners within the community, and which use is not contingent upon the payment of dues to such association or corporation or upon the payment of fees or other compensation in return for admission to or use of the property. As used in this subsection, "dues" and "fees or other compensation" shall not include assessments exacted and employed by such association solely for the improvement or maintenance of the roads, property, or other facilities of the community.

SEC. 2. *And be it further enacted,* That this Act shall take effect July 1, 1972.

Approved May 26, 1972.

CHAPTER 511
(House Bill 446)

AN ACT to repeal Section 83(f) of Article 26 of the Annotated Code of Maryland (1966 Replacement Volume), title "Courts," subtitle "Juvenile Causes in Montgomery County," amending the laws concerning the court for juvenile causes in Montgomery County with particular reference to the examination of its records or attendance by county officials.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 83(f) of Article 26 of the Annotated Code of Maryland