

the amount of any county or city ordinary taxes or any other special charges or assessments specifically described herein, whichever is applicable, levied in the respective counties or cities against the property described in this section. The credit shall be allowed in the amount of the total assessed value of the property multiplied by the applicable ordinary tax rate or in the total amount of the special charges or assessments. The governing body shall designate the administrative unit or official to administer the tax credits authorized herein, and may also adopt such rules and regulations as may be needed for the administration of this section, to the extent not inconsistent with this section. Each taxpayer entitled to a credit shall be given a notice of the credit at the time the tax bill is sent to him. He may apply for the credit at any time up to October 1 of the taxable year, but if he has not made application on or before this date, the credit shall not be allowed. Application shall be made under oath or affirmation.

(C) In Anne Arundel County, (1) real and tangible personal property described as Ogle Hall, owned by the United States Naval Academy Alumni Association, Inc., and located at the corner of College Avenue and King George Street, in Annapolis; (2) real and personal property owned by the Naval Academy Athletic Association in Annapolis and in the county when such property is used for athletic events and purposes; AND (3) real and personal property owned by the Habonim Camp Association Company, Incorporated; and (4) for the purposes of county taxation and in the discretion of the County Council, 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 paragraph (4) "dues" and "fees or other compensation" shall not include assessments exacted by such association solely for the improvement or maintenance of the roads, property, or other facilities of the community.]]

SECTION ~~[[2]]~~ 1. ~~[[AND BE IT FURTHER ENACTED]]~~ BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That new Section 9C ~~[[(a-1)]]~~ ~~[[j-3]]~~ be and it is hereby added to Article 81 - Revenue and Taxes, of the Annotated Code of Maryland (1975 Replacement Volume and 1975 Supplement) to read as follows:

Article 81 - Revenue and Taxes