

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes
Section 9C(c)
Annotated Code of Maryland
(1975 Replacement Volume and 1975 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That Section 9C(c) of Article 81 - Revenue and Taxes, of the Annotated Code of Maryland (1975 Replacement Volume and 1975 Supplement) be and it is hereby repealed and reenacted, with amendments, to read as follows:

Article 81 - Revenue and Taxes

9C.

(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; (3) real and personal property owned by the Habonim Camp Association Company, Incorporated; (4) REAL PROPERTY OWNED BY THE THREE RIVERS SPORTSMEN, INCORPORATED; and [(4)] (5) 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)] (5) "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. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1976.

Approved May 4, 1976.