

Caroline County - Property Tax Exemption-Credit - Maryland Ornithological Society, Inc.

FOR the purpose of granting ~~an exemption~~ a property tax credit from Caroline County taxes, all of the real and personal property owned by the Maryland Ornithological Society, Inc., and used for certain purposes related to plants and wildlife.

~~BY adding to~~

~~Article 81 - Revenue and Taxes
Section 9(1-3)
Annotated Code of Maryland
(1975 Replacement Volume and 1976 Supplement)~~

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes
Section 9C(f-1)
Annotated Code of Maryland
(1975 Replacement Volume and 1976 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That ~~new Section 9(1-3) be and it is hereby added to Article 81 - Revenue and Taxes, of the Annotated Code of Maryland (1975 Replacement Volume and 1976 Supplement) Section 9C(f-1) of Article 81 - Revenue and Taxes, of the Annotated Code of Maryland (1975 Replacement Volume and 1976 Supplement) be and it is hereby repealed and reenacted, with amendments, to read as follows:~~

Article 81 - Revenue and Taxes

9.

~~(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:~~

~~(1-3) FROM CAROLINE COUNTY TAXATION ONLY, REAL AND PERSONAL PROPERTY OWNED BY THE MARYLAND ORNITHOLOGICAL SOCIETY, INC., AND USED FOR THE PROTECTION, PRESERVATION AND PERPETUATION OF, AND THE RESEARCH, SPECIAL STUDY AND TEACHING OF PLANTS AND WILDLIFE UNIQUE TO THE AREA.~~

9C.

(f-1) In Caroline County,

(1) real and tangible personal property