

Baltimore County - Property Tax Credit

FOR the purpose of providing a credit against local real and personal property taxation in Baltimore County for property owned by the Lynch Point Improvement Association, Inc., and used for a certain purpose.

BY repealing and reenacting, ~~without~~ with amendments,

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

~~BY adding to~~

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

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That Section ~~9(a)~~ 9C(e) 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Revenue and Taxes, of the Annotated Code of Maryland (1975 Replacement Volume and 1976 Supplement) be and it is hereby repealed and reenacted, ~~without~~ with amendments, ~~and that new Section 9(g) be and it is hereby added to this Article and Code, and all,~~ to read as follows: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:~~

~~(g) REAL AND PERSONAL PROPERTY WHICH IS OWNED BY THE LYNCH POINT IMPROVEMENT ASSOCIATION, INC., OF RIVER DRIVE IN BALTIMORE COUNTY, AND IS USED EXCLUSIVELY FOR COMMUNITY OR CIVIC PURPOSES.~~

9C.

(e) In Baltimore County [,]: (1) [real] REAL and tangible personal property owned by the Gunpowder Youth Camps, Inc., when used exclusively as a nonprofit youth camp [and]; (2) [real] REAL property owned by the Harford Park Improvement Association of Baltimore County, Inc.; AND (3) REAL AND TANGIBLE PERSONAL PROPERTY OWNED BY THE LYNCH POINT IMPROVEMENT ASSOCIATION, INC., OF RIVER DRIVE IN BALTIMORE COUNTY, AND USED EXCLUSIVELY FOR COMMUNITY OR CIVIC PURPOSES.