

hereby repealed; and that Section 9C (f) be and it is hereby repealed and reenacted, with amendments; and that new Section 9C (f-2) be and it is hereby added to this Article and Code; and all to read as follows:

Article 81 - Revenue and Taxes

9C.

[(e-1) In Calvert County, real property owned by the Calvert County Sportsmen's Club, Inc.]

(f) In Calvert County [and Carroll County], (1) from county taxation only, real property owned by a nonprofit community or civic improvement association or corporation, which is devoted to and used exclusively for community, civic, educational, or library purposes, and where [such] THIS use is not contingent upon the payment of any fee or other compensation, and failure to pay any [such] fee or other compensation is not a reason to deny admission to or use of this property. Assessments exacted and employed by the association or corporation solely for the improvement or maintenance of the property are not "fees or other compensation" under the terms of this paragraph[.]; (2) FROM COUNTY TAXATION ONLY, REAL PROPERTY OWNED BY THE CALVERT COUNTY SPORTSMEN'S CLUB, INC.; AND (3) FROM COUNTY TAXATION ONLY, REAL PROPERTY KNOWN AS THE CALVERT COUNTY FAIRGROUNDS AND LOCATED IN THE SECOND ELECTION DISTRICT OF CALVERT COUNTY, AS LONG AS THE PROPERTY IS USED FOR THE CALVERT COUNTY FAIR. PROVIDED THAT ONLY THE PORTION OF THIS PROPERTY AND BUILDINGS THAT IS ACTUALLY USED FOR THE CALVERT COUNTY FAIR SHALL BE EXEMPT FROM TAXATION.

(F-2) IN CARROLL COUNTY, FROM COUNTY TAXATION ONLY, REAL PROPERTY OWNED BY A NONPROFIT COMMUNITY OR CIVIC IMPROVEMENT ASSOCIATION OR CORPORATION, WHICH IS DEVOTED TO AND USED EXCLUSIVELY FOR COMMUNITY, CIVIC, EDUCATIONAL, OR LIBRARY PURPOSES, AND WHERE THIS USE IS NOT CONTINGENT UPON THE PAYMENT OF ANY FEE OR OTHER COMPENSATION, AND FAILURE TO PAY ANY FEE OR OTHER COMPENSATION IS NOT A REASON TO DENY ADMISSION TO OR USE OF THIS PROPERTY. ASSESSMENTS EXACTED AND EMPLOYED BY THE ASSOCIATION OR CORPORATION SOLELY FOR THE IMPROVEMENT OR MAINTENANCE OF THE PROPERTY ARE NOT "FEES OR OTHER COMPENSATION" UNDER THE TERMS OF THIS SUBSECTION.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1977.

Approved May 26, 1977.