

~~taxes only, for real property owned by community associations and used for public parks, playgrounds, or picnic areas as used in this subsection, "community association" means any incorporated association whose membership is limited to voluntary subscriptions by residents of the community or development and which has no power either by law, covenant, or any other means to assess fees against residents or property owners based on property values.]~~

~~f(j-3) In Harford County, the County Council may permit a tax credit, for Harford County taxes only, for real property which is owned by the Children's Fresh Air Society of Maryland, Inc., to the extent the acreage credit exceeds the credit allowed in Section 9 (e) of Article 81 of the Code.]~~

~~(J-1) IN HARFORD COUNTY, (1) FROM COUNTY TAXATION ONLY, THE COUNTY COUNCIL MAY ALLOW TAX CREDITS FOR REAL PROPERTY OWNED BY COMMUNITY ASSOCIATIONS AND USED FOR PUBLIC PARKS, PLAYGROUNDS, OR PICNIC AREAS. AS USED IN THIS PARAGRAPH ONLY, "COMMUNITY ASSOCIATION" MEANS ANY INCORPORATED ASSOCIATION WHOSE MEMBERSHIP IS LIMITED TO VOLUNTARY SUBSCRIPTIONS BY RESIDENTS OF THE COMMUNITY OR DEVELOPMENT AND WHICH HAS NO POWER EITHER BY LAW, COVENANT, OR ANY OTHER MEANS TO ASSESS FEES AGAINST RESIDENTS OR PROPERTY OWNERS BASED ON PROPERTY VALUES; (2) FROM COUNTY TAXATION ONLY, THE COUNTY COUNCIL MAY ALLOW A TAX CREDIT FOR REAL PROPERTY WHICH IS OWNED BY THE CHILDREN'S FRESH AIR SOCIETY OF MARYLAND, INC., BUT ONLY FOR ACREAGE IN EXCESS OF THE EXEMPTION ALLOWED TO THE SOCIETY UNDER SECTION 9 (E) OF THIS ARTICLE; AND (3) REAL AND TANGIBLE PERSONAL PROPERTY OWNED BY THE MARYLAND ORNITHOLOGICAL SOCIETY, INC.~~

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes

Section 9C(j-1)

Annotated Code of Maryland

(1975 Replacement Volume and 1976 Supplement, as amended by Chapter 40 of the Acts of 1977)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That Section 9C(j-1) of Article 81 - Revenue and Taxes, of the Annotated Code of Maryland (1975 Replacement Volume and 1976 Supplement, as amended by Chapter 40 of the Acts of 1977), be and it is hereby repealed and reenacted, with amendments, to read as follows:

Article 81 - Revenue and Taxes

9C.

(j-1) In Harford County, (1) from county taxation only, the county council may allow tax credits for real property owned by community associations and used for