

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; and (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) FROM COUNTY TAXATION ONLY, THE COUNTY COUNCIL MAY ALLOW A TAX CREDIT FOR REAL AND TANGIBLE PERSONAL PROPERTY OWNED BY THE MARYLAND ORNITHOLOGICAL SOCIETY, INC.

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

Approved May 26, 1977.

CHAPTER 831

(House Bill 1606)

AN ACT concerning

Tax Credits and Exemptions - Gunpowder
Youth Camps, Inc.

FOR the purpose of changing the form of tax relief from certain taxation of certain property granted to the Gunpowder Youth Camps, Inc., from a tax credit to an exemption.

BY repealing and reenacting, without amendments,

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

BY adding to

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

BY repealing and reenacting, without amendments,

Article 81 - Revenue and Taxes