

and they are hereby repealed; and that new Section 9C(j-1) be and it is hereby added to this Article and Code; and that Section 9C(j-4) be and it is hereby renumbered to be Section 9C(j-2) of this Article and Code; and all to read as follows:

Article 81 - Revenue and Taxes

9C.

~~(a) Except as otherwise stated herein, the governing bodies of Baltimore City and of the following counties, and of any city located within the county, shall grant a single mandatory credit against the amount of any county or city ordinary taxes or any other special charges or assessments specifically described herein, whichever is applicable, levied in the respective counties or cities against the property described in this section. The credit shall be allowed in the amount of the total assessed value of the property multiplied by the applicable ordinary tax rate or in the total amount of the special charges or assessments. The governing body shall designate the administrative unit or official to administer the tax credits authorized herein, and may also adopt such rules and regulations as may be needed for the administration of this section, to the extent not inconsistent with this section. Each taxpayer entitled to a credit shall be given a notice of the credit at the time the tax bill is sent to him. He may apply for the credit at any time up to October 1 of the taxable year, but if he has not made application on or before this date, the credit shall not be allowed. Application shall be made under oath or affirmation.~~

~~(j-4) IN HARFORD COUNTY, THE COUNTY COUNCIL MAY PERMIT A TAX CREDIT, FOR HARFORD COUNTY TAXES ONLY, FOR REAL PROPERTY WHICH IS OWNED BY THE NCBTH HARFORD GAME AND FISH ASSOCIATION, INC., ON WHILLER SCHGGL ROAD, AND USED EXCLUSIVELY FOR THE PURPOSES OF THE ORGANIZATION.~~

~~[(j-4)] (j-5) In Howard County, the County Council may, by law, provide for tax credits against the amount of county taxes with respect to real or tangible personal property owned by community associations and used for community, civic, educational, library or park purposes. These credits may not be granted for any swimming pools, tennis courts or similar recreational facilities.~~

[(j-1) In Harford County, the County Council is authorized to permit tax credits, for Harford County taxes only, for silos used for processing or storage of animal feed incidental to the operation of the farm on which the silo is located.]

[(j-2) In Harford County, the County Council is authorized to permit tax credits, for Harford County taxes only, for real property owned by community associations and used for public parks, playgrounds, or