

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.]

[(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) FROM COUNTY TAXATION ONLY, THE COUNTY COUNCIL MAY ALLOW A TAX CREDIT FOR REAL PROPERTY OWNED BY THE NORTH HARFORD GAME AND FISH ASSOCIATION, INC., LOCATED ON WHEELER SCHOOL ROAD, AND WHICH IS USED SOLELY FOR THE PURPOSES OF THE ASSOCIATION.

[(j-4)] (J-2) 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.

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

Approved May 26, 1977.