

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.

(h) In Charles County, [(1) from county taxation only, real and tangible personal property owned by the Charles County Fair, Inc., and located at LaPlata; and (2)] for the purposes of county taxation and in the discretion of the Board of County Commissioners, real property, the title to which is held by a nonprofit community or civic improvement association or corporation and which is devoted to and used exclusively for community, civic, educational, recreational, or library purposes, and the use of the property must not be 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 do not constitute a "fee or other compensation" under the provisions of this subsection.

SECTION 2. AND BE IT FURTHER ENACTED, That in light of the interpretation given the general tax exemption provisions of Article 81, Section 9 as set forth in the Preamble to this Act, the Charles County Fair, Inc., shall be eligible to receive a tax exemption for all real and personal property used for county fair purposes by that corporation according to the provisions of that Article and Section.

SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, 1978.

Approved May 29, 1978.

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