AND SPECIAL DISTRICT TAXATION ONLY, THE COUNTY COUNCIL MAY BY RESOLUTION OR ORDINANCE PROVIDE A TAX CREDIT FOR REAL AND PERSONAL PROPERTY OWNED BY THE CHAPEL HILL CITIZENS' ASSOCIATION; and [(4)] (5) for purposes of county taxation only, the County Council may, by resolution or ordinance, provide for the exemption of real property, title to which is held by nonprofit community civic associations or corporations, which property is dedicated by appropriate plat or deed restrictions to the use of the lot owners within the community, and which use is not contingent upon the payment of dues to the association or corporation or upon the payment of fees or other compensation in return for admission to or use of the property. As used in this paragraph, "dues" and "fees or other compensation" do not include assessments exacted and employed by the association solely for the improvement or maintenance of the roads, property, or other facilities of the community.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1979.

Approved May 14, 1979.

## CHAPTER 219

(Senate Bill 59)

AN ACT concerning

General Assembly - Annual Reports of State Boards

FOR the purpose of requiring certain State boards and other bodies to submit annual reports to the Department of Fiscal-Services Legislative Reference.

BY adding to

Article 41 - Governor - Executive and
Administrative Departments
Section 490 14H
Annotated Code of Maryland
(1978 Replacement Volume and 1978 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland be repealed, amended, or enacted to read as follows:

Article 41 - Governor - Executive and Administrative Departments

490- 14H.