

Section 9C(b)  
Annotated Code of Maryland  
(1975 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 BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland be repealed, amended, or enacted to read as follows: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 81 - Revenue and Taxes

9C.

(b) In Allegany County, (1) from county taxation only, real and tangible personal property, owned directly or indirectly by any bona fide labor union or unions, or by any corporation whose capital stock is exclusively owned by any bona fide labor union or unions, when such property is used solely for the mutual benefit of its members and not for profit, except that any part of such property which is commercially rented shall be taxable to the extent of the commercial use on the fair value of the rented property; (2) tangible personal property owned by nonprofit television broadcast translator stations, which are supported principally by public subscription; (3) from county taxation only, real property owned by a religious organization, which property is located in La Vale and is leased to the La Vale Athletic Association for the purpose of conducting athletic and recreational programs for youth, but only when this property is used solely and exclusively for the above purpose; (4) from county and city taxation, real and tangible personal property owned by the South Cumberland Business and Civic Association, Inc., and known as the South Cumberland Civic Center; (5) from county and special district taxation only, real and tangible personal property owned by the Cresaptown Civic Improvement Association, Inc.; (6) from county and special district ordinary taxation, the real and tangible personal property, owned by the Potomac Park Citizens Committee, Inc.; (7) the County Commissioners may by ordinance or resolution, grant a credit for real property owned by the Greater Cumberland Chamber of Commerce known as the Bell Tower Building and which is located in Cumberland, Maryland; (8) ~~FROM--COUNTY,--CITY,--AND--SPECIAL TAXING-DISTRICT~~ THE COUNTY COMMISSIONERS AND THE MAYOR AND CITY COUNCIL OF CUMBERLAND MAY, BY ORDINANCE OR RESOLUTION, GRANT AN-EXEMPTION-FROM-COUNTY-AND-CITY TAXATION, A CREDIT FOR REAL AND TANGIBLE PERSONAL PROPERTY OWNED BY THE CUMBERLAND OUTDOOR CLUB, INC.; and [(8)] (9) from county taxation only, real property on which improvements have been made to historic and architecturally significant structures as certified by the Allegany County Commissioners, in order to encourage improvement and reconstruction of those properties, all to be done according to the following schedule:

(i) The property shall receive a credit against real estate taxation to the extent of 100 percent of the