

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 BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland be repealed, amended, or enacted to read as follows: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

~~(a) The following real and tangible personal property shall be exempt from assessment and from State, county and city ordinary taxation, except as otherwise stated herein, each and all of which exemptions shall be strictly construed.~~

(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.

~~(S) REAL AND PERSONAL PROPERTY OWNED BY THE ST. GEORGE'S ISLAND IMPROVEMENT ASSOCIATION, INCORPORATED AND USED EXCLUSIVELY FOR COMMUNITY OR CIVIC PURPOSES.~~

(N) IN ST. MARY'S COUNTY, THE BOARD OF COUNTY COMMISSIONERS MAY BY ORDINANCE OR RESOLUTION GRANT A CREDIT AGAINST LOCAL TAXATION ONLY FOR REAL AND TANGIBLE PERSONAL PROPERTY OWNED BY THE ST. GEORGE'S ISLAND IMPROVEMENT ASSOCIATION, INCORPORATED AND USED EXCLUSIVELY FOR COMMUNITY OR CIVIC PURPOSES.

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

Approved May 14, 1979.