

Prince George's County - Property Tax Credits
PG 417-80

FOR the purpose of authorizing the Prince George's County Council to allow credits against county taxation for certain properties under certain conditions; and to encourage improvements that promote housing and community redevelopment.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes
Section 9C(1)
Annotated Code of Maryland
(1975 Replacement Volume and 1979 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 BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland be repealed, amended, or enacted to read as follows: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.

(1) In Prince George's County, (1) from county taxation only, real property which is owned by the Maryland Jaycees, Inc. (otherwise known as Maryland State Junior Chamber of Commerce, Inc.) and used in the operation of a charitable nonprofit educational or rehabilitation institution of the kind exempted under § 9 (e) of this article; (2) for purposes of county and special district taxation only, the County Council may by resolution or ordinance, provide a tax credit for real and tangible personal property owned by the Lions Club of Bowie; (3) for purposes of county and special district taxation only, the County Council may by resolution or ordinance provide a tax credit for real and tangible personal property owned by the Suitland Civic Association, Inc.; (4) for purposes of county 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] (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; AND (6) FOR PURPOSES OF COUNTY TAXATION ONLY, THE COUNTY COUNCIL MAY BY