

Article 81 - Revenue and Taxes
Section 9C(f-2)
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 BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland be repealed, amended, or enacted to read as follows: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.

(a) (1) 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.

(2) 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, except in Frederick County, 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.

(f-2) In Carroll County, (1) from county taxation only, real property owned by a nonprofit community or civic improvement association or corporation, which is devoted to and used exclusively for community, civic, educational, or library purposes, and where this use is not contingent upon the payment of any fee or other compensation, and failure to pay any 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 are not "fees or other compensation" under the terms of this subsection; AND (2) [the County Commissioners may by ordinance or resolution, grant an exemption] from county taxation only, real property on which improvements are made to existing structures within and controlled by any historic district in Carroll County so as to encourage improvement and reconstruction of those properties located within those areas; all to be done according to the following schedule:
