

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 tangible personal property owned by the Chapel Hill Citizens' Association; (5) FROM COUNTY AND SPECIAL DISTRICT TAXATION ONLY, THE COUNTY COUNCIL MAY PROVIDE A TAX CREDIT FOR REAL AND PERSONAL PROPERTY OWNED BY THE PRINCE GEORGE'S JAYCEES, INC.; and [(5)] (6) 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.

(s) The governing body of any of the counties or of any city in which a credit is granted under the terms of this section, as soon after [July 1 annually as is possible] OCTOBER 1 AS IS POSSIBLE BUT NO LATER THAN DECEMBER 31 OF EACH YEAR, shall furnish to the Department the total value of all credits AND AN ITEMIZED LISTING OF THE CREDITS granted under this section showing the values separately for real property credits and for tangible personal property credits. THE LISTING SHALL BE ON STANDARD FORMS SUPPLIED BY THE DEPARTMENT. THE FORMS SHALL BE BOUND AS PUBLIC RECORDS AND MADE AVAILABLE FOR PUBLIC INSPECTION IN THE SAME MANNER AS THE ASSESSMENT ROLL. THOSE PROPERTIES FOR WHICH CREDITS ARE GRANTED SHALL BE CLEARLY IDENTIFIED ON THE ASSESSMENT ROLL.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1980.

Approved May 6, 1980.

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CHAPTER 342

(Senate Bill 818)