

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

Approved May 20, 1980.

CHAPTER 651

(House Bill 1546)

AN ACT concerning

Calvert County - Tax Credits -
Agricultural Land

FOR the purpose of requiring Calvert County to grant a mandatory credit against local property taxes for certain agricultural lands.

BY repealing and reenacting, with amendments,

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 BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland be repealed, amended, or enacted to read as follows: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

(f) In Calvert 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 paragraph; (2) from county taxation only, real property owned by the Calvert County Sportsmen's Club, Inc.; [and] (3) from county taxation only, real property known as the Calvert County Fairgrounds and located in the second election district of Calvert County, as long as the property is used for the Calvert County Fair. Provided that only the portion of this property and buildings that is actually used for the Calvert