

(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.

(3) In Frederick County only, any taxpayer entitled to a tax credit under this section may apply for the credit at any time up to October 1 of the taxable year, and the tax credit received shall continue from year to year until the property is conveyed.

(h) In Charles County, (1) for the purposes of county taxation and in the discretion of the Board of County Commissioners, real property, the title to which is held by a nonprofit community or civic improvement association or corporation and which is devoted to and used exclusively for community, civic, educational, recreational, or library purposes, and the use of the property must not be contingent upon the payment of any fee or other compensation, and failure to pay any such 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 do not constitute a "fee or other compensation" under the provisions of this subsection; AND (2) FOR THE PURPOSES OF COUNTY TAXATION AND IN THE DISCRETION OF THE BOARD OF COUNTY COMMISSIONERS, REAL PROPERTY WHICH IS OWNED BY THE GREATER WALDORF JAYCEES, INC.

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

Approved April 8, 1980.

CHAPTER 39

(Senate Bill 59)

AN ACT concerning

Property Tax Credits - East Pines Citizens Association
(Prince George's County)

FOR the purpose of authorizing the County Council of Prince George's County to allow a credit against certain taxes on property owned by the East Pines Citizens Association; and presenting certain material for information purposes.

BY repealing and reenacting, without amendments,
