

WITHOUT-PAYMENT-OF-FEES-OR-ADMISSIONS-FOR-THEIR-USE-9C.

(k-1) In Montgomery County, (1) personal property owned by any nonprofit, nonstock cooperative housing corporations; (2) the county governing body as to county taxation, and the governing body of a municipality as to taxation of that municipality, may by law allow a tax credit for real property upon which a structure or project is constructed or substantially rehabilitated pursuant to § 8 of the United States Housing Act of 1937, as amended, primarily for occupancy by elderly persons, and receives rent subsidy and is controlled under that program so as to operate either on a nonprofit basis or on a limited dividend distribution basis; [and] (3) leased real property and improvements in Montgomery County used exclusively as a theatre by nonprofit community theatrical organizations which have no paid officers, directors or employees, other than clerical or maintenance employees, if the payment to the lessor under the lease is limited to interest, amortization of the mortgage, and the lessor's out-of-pocket expenses, excluding profit or return to the lessor on his investment in the land or improvements on it. A theatre shall contain a minimum of 175 seats in order to qualify for a tax credit under this section. Montgomery County may require a qualifying community theatrical organization to pay an annual charge for actual public services rendered[.]; AND (4) THE COUNTY GOVERNING BODY AS TO COUNTY TAXATION, AND THE GOVERNING BODY AS TO MUNICIPAL TAXATION, MAY BY LAW ALLOW A TAX CREDIT FOR TANGIBLE PERSONAL PROPERTY USED TO IMPROVE, REPLACE, OR MAINTAIN THE ROADS, COMMON AREAS, OR OTHER COMMON FACILITIES OWNED BY A NONPROFIT ORGANIZATION, ASSOCIATION, OR FOUNDATION WHICH WAS FORMED FOR THE SOLE PURPOSE OF IMPROVING, REPLACING, AND MAINTAINING THE ROADS, COMMON AREAS, OR OTHER COMMON FACILITIES ESTABLISHED UNDER THE TOWN SECTOR, PLANNED RETIREMENT COMMUNITY ZONE, OR PLANNED RESIDENTIAL COMMUNITY ZONES OF THE DULY ENACTED COUNTY ZONING ORDINANCE WHERE THE COMMON FACILITIES ARE DEDICATED FOR THE USE OF ALL RESIDENTS OF THE DEVELOPMENT WITHOUT PAYMENT OF FEES OR ADMISSIONS FOR THEIR USE.

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

Approved April 22, 1980.

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## CHAPTER 209

(House Bill 1148)

AN ACT concerning