

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

Approved April 22, 1980.

CHAPTER 214

(House Bill 1231)

AN ACT concerning

Carroll County - Property Tax Credit - Maryland
Jaycees Foundation, Inc.

FOR the purpose of permitting the Carroll County Commissioners to grant a continuing credit against county taxation for certain real property owned by the Maryland Jaycees Foundation, Inc., of Carroll County.

BY repealing and reenacting, with amendments,

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 BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland be repealed, amended, or enacted to read as follows: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.

(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; (2) THE COUNTY COMMISSIONERS MAY GRANT A CREDIT AGAINST COUNTY TAXATION FOR REAL PROPERTY OWNED BY THE MARYLAND JAYCEES FOUNDATION, INC., OF CARROLL COUNTY, LOCATED AT 602 JOHANN DRIVE IN WESTMINSTER. ONCE GRANTED, THIS CREDIT SHALL CONTINUE IN FORCE FROM YEAR TO YEAR UNTIL THE PROPERTY IS CONVEYED; AND [(2)] (3) the County Commissioners may by