

ordinance or resolution, grant an exemption from county taxation only, real property on which improvements are made to existing structures within and controlled by any historic district in Carroll County so as to encourage improvement and reconstruction of those properties located within those areas; all to be done according to the following schedule:

(i) The property shall be exempt from real estate taxation to the extent of 100 percent of the increase in assessed valuation of the property attributable to the reconstruction and improvement. This exemption shall occur in the first and second taxable years in which the improved structure is subject to taxation.

(ii) For the third taxable year in which the improved structure is subject to taxation, the exemption shall be to the extent of 80 percent of the increase in assessed valuation of the property attributable to that reconstruction.

(iii) For the fourth taxable year in which the improved structure is subject to taxation, the exemption shall be to the extent of 60 percent of the increase in assessed valuation of the property attributable to that reconstruction.

(iv) For the fifth taxable year in which the improved structure is subject to taxation, the exemption shall be to the extent of 40 percent of the increase in assessed valuation of the property attributable to that reconstruction.

(v) Thereafter, no exemption for the purposes stated above shall be allowed.

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 215

(House Bill 1246)

AN ACT concerning

Dog License Fund

FOR the purpose of providing that the County Commissioners in certain counties may use all or any part of the dog license tax for the maintenance of a dog pound and the care of dogs; providing that any inhabitant of a county that has had any sheep, livestock, or poultry destroyed

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