

CHAPTER 390

(House Bill 721)

AN ACT concerning

Carroll County - Real Property Taxes - Exemption Tax Credit
for Nonprofit Organizations' Leased Property

FOR the purpose of allowing ~~an exemption~~ a tax credit from county real property taxes for ~~property--leased-by certain--organizations~~ certain property in Carroll County; and clarifying language.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes
Section 9C(f-2)
Annotated Code of Maryland
(1980 Replacement Volume)

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 BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland be repealed, amended, or enacted to read as follows: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) (I) [from] FROM county taxation only, real property owned ~~OR-LEASED~~ 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.

(II) 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) (I) FROM COUNTY TAXATION ONLY, AT THE DISCRETION OF 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 Johahn Drive in Westminster.

(II) Once granted, this TAX {credit} ~~EXEMPTION~~ shall continue in force from year to year until the property is conveyed; ~~and~~