

(Senate Bill 827)

AN ACT concerning

Charles County - Property Tax ~~Exemption~~ Credit -
Southern Maryland Youth Organization

FOR the purpose of allowing the County Commissioners of Charles County to ~~exempt~~ grant a tax credit for property owned by the Southern Maryland Youth Organization from the local property tax; and clarifying language.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes
Section 9C(h)
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 BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland be repealed, amended, or enacted to read as follows: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.

(h) In Charles County[, (1)] for the purposes of county taxation and in the discretion of the [Board of] County Commissioners, real property[, the] :

(1) 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~~ FOR the purposes of county taxation and in the discretion of the Board of County Commissioners, real property which is owned ~~-}- OWNED~~ by the Greater Waldorf Jaycees, Inc.; AND

(3) FOR THE PURPOSE OF COUNTY TAXATION AND IN THE DISCRETION OF THE BOARD OF COUNTY COMMISSIONERS, REAL PROPERTY WHICH IS OWNED BY THE SOUTHERN MARYLAND YOUTH ORGANIZATION, INCORPORATED.