

taxation only, the County Council may by resolution or ordinance, provide a tax credit for real and tangible personal property owned by the Lions Club of Bowie; (3) for purposes of county and special district taxation only, the County Council may by resolution or ordinance provide a tax credit for real and tangible personal property owned by the Suitland Civic Association, Inc.; (4) for purposes of county and special district taxation only, the County Council may by resolution or ordinance provide a tax credit for real and personal property owned by the Chapel Hill Citizens' Association; (5) for purposes of county and special district taxation only, the County Council may by resolution or ordinance provide a tax credit for real and personal property owned by the East Pines Citizens Association; (6) from county and special district taxation only, the County Council may provide a tax credit for real and personal property owned by the Prince George's Jaycees, Inc.; and (7) FROM COUNTY AND SPECIAL DISTRICT TAXATION ONLY, THE COUNTY COUNCIL MAY, BY RESOLUTION OR ORDINANCE, PROVIDE A TAX CREDIT FOR REAL AND PERSONAL PROPERTY OWNED BY THE CLINTON BOYS-AND-GIRLS BOYS AND GIRLS CLUB AND WHICH IS USED SOLELY FOR NONPROFIT ATHLETIC RECREATION; [(7)] (8) for purposes of county taxation only, the County Council may, by resolution or ordinance, provide for the exemption of real property, title to which is held by nonprofit community civic associations or corporations, which property is dedicated by appropriate plat or deed restrictions to the use of the lot owners within the community, and which use is not contingent upon the payment of dues to the association or corporation or upon the payment of fees or other compensation in return for admission to or use of the property. As used in this paragraph, "dues" and "fees or other compensation" do not include assessments exacted and employed by the association solely for the improvement or maintenance of the roads, property, or other facilities of the community; and [(8)] (9) for purposes of county taxation only, the County Council may by ordinance allow a tax credit against real property taxes for improvements that promote housing and community redevelopment. An ordinance pursuant to this paragraph shall define which improvements are eligible and establish a maximum period, not to exceed 5 years, during which the credit may be granted. Upon reassessment by the Supervisor of Assessments, this credit shall be determined, by the local taxing authority, as a percentage of the actual costs of the improvements. The credit may not exceed the increased taxes resulting from the improvements, as determined by the Supervisor of Assessments.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1981.

Approved April 14, 1981.

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