

(3) In Frederick County only, any taxpayer entitled to a tax credit under this section may apply for the credit at any time up to October 1 of the taxable year, and the tax credit received shall continue from year to year until the property is conveyed.

(j-3) In Garrett County, [(1)] real and tangible personal property owned by [the]:

(1) THE Swanton Community Center Inc., known as the Swanton Community Center, and used exclusively for community, civic, or educational purposes;

(2) [real and tangible personal property owned by Crellin] CRELLIN Community Center Inc., known as the Crellin Community Center and used exclusively for community, civic, or educational purposes;

(3) [real and tangible personal property owned by the] THE Bittinger Community Center Inc., known as the Bittinger Community Center, and used exclusively for community, civic, or educational purposes; †and†

(4) [real and tangible personal property owned by the] THE Garrett County Agricultural Fair Association, Incorporated, and used solely for the purposes of the Association. †-AND

~~{5}--THE-GRANTSVILLE-VOLUNTEER-FIRE--COMPANY--AND USED-EXCLUSIVELY-FOR-THE-PURPOSES-OF-THAT-ORGANIZATION-~~

(J-4) IN GARRETT COUNTY, THE COUNTY COMMISSIONERS MAY GRANT, BY ORDINANCE OR RESOLUTION, A CREDIT AGAINST LOCAL TAXATION FOR REAL AND TANGIBLE PERSONAL PROPERTY LEASED BY, USED EXCLUSIVELY FOR THE PURPOSES OF, AND OCCUPIED BY THE GRANTSVILLE VOLUNTEER FIRE DEPARTMENT.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1982.

Approved June 1, 1982.

-----

CHAPTER 672

(House Bill 984)

AN ACT concerning

Garrett County - Personal Property Tax - Advance Payment