

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

(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;

(2) For the purposes of county taxation and in the discretion of the Board of County Commissioners, real property which is owned by the Greater Waldorf Jaycees, Inc.; [and]

(3) The [board of county commissioners] BOARD OF COUNTY COMMISSIONERS may by ordinance or resolution grant a credit against local taxation only for real property used solely as tobacco barns[.]; AND

(4) 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.

12F-1.

(1) (1) Beginning with the income tax forms for the 1979 taxable year and each year after, the Comptroller shall include in the package of income tax forms and instructions the application forms for property tax credits, the necessary instructions for completing the application, and a return envelope.

(2) EXCEPT IN ACCORDANCE WITH PROPER JUDICIAL OR LEGISLATIVE ORDER AND EXCEPT TO AN OFFICER OF THE STATE HAVING A RIGHT THERETO IN HIS OFFICIAL CAPACITY, ANY OFFICER OR EMPLOYEE OR FORMER OFFICER OR EMPLOYEE OF THE STATE OR ANY POLITICAL SUBDIVISION MAY NOT DIVULGE OR MAKE KNOWN IN ANY MANNER:

(1) THE AMOUNT OF INCOME OR ANY PARTICULARS SET FORTH OR DISCLOSED IN ANY APPLICATION OR RETURN OBTAINED PURSUANT TO ANY PROVISION OF MARYLAND LAW; OR