

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes
Section 9C(j-1)
Annotated Code of Maryland
(1980 Replacement Volume and 1984 Supplement)

BY repealing and reenacting, with amendments,

Article - Tax - Property
 Section 9-314(a)
 Annotated Code of Maryland
 (As enacted by Chapter ____ (S.B. 1) of the
 Acts of the General Assembly of 1985)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

Article 81 - Revenue and Taxes

9C.

(j-1) In Harford County, (1) from county taxation only, the County Council may allow tax credits for real property owned by community associations and used for public parks, playgrounds, or picnic areas. As used in this paragraph only, "community association" means any incorporated association whose membership is limited to voluntary subscriptions by residents of the community or development and which has no power either by law, covenant, or any other means to assess fees against residents or property owners based on property values; and (2) from county taxation only, the County Council may allow a tax credit for real and tangible personal property that is owned by the Habonim Camp Association Company, Incorporated, and which is used solely for the purposes of the Association, but only for acreage in excess of the exemption allowed to the Association under § 9(e) of this article; and (3) from county taxation only, the County Council may allow a tax credit for real and tangible personal property owned by the Maryland Ornithological Society, Inc.; and (4) from county taxation only, the County Council may allow a tax credit for real property owned by the North Harford Game and Fish Association, Inc., located on Wheeler School Road, and which is used solely for the purposes of the Association; and (5) from county taxation only, the County Council may allow a tax credit for real property owned by the trustees of Ladew Topiary Gardens, located on Jarrettsville Pike, and used solely for the purposes of Ladew Topiary Gardens, but only for acreage in excess of the exemption allowed under § 9(e) of this article; (6) from county taxation only, the County Council may adopt a program of property tax credits for real property which is used primarily for agricultural purposes, but which does not have an agricultural use assessment. Upon adoption of such a program, the County