

curtilage as determined by the supervisor of assessments, but in no event shall curtilage in excess of 5 acres be eligible for the deferral.

(2) IN HOWARD COUNTY, PROPERTY ELIGIBLE FOR THE TAX DEFERRAL OR CREDIT AUTHORIZED BY THIS SECTION SHALL BE LIMITED TO THE DWELLING AND CURTILAGE AS DETERMINED BY THE SUPERVISOR OF ASSESSMENTS, BUT IN NO EVENT SHALL CURTILAGE IN EXCESS OF 5 ACRES BE ELIGIBLE FOR THE TAX DEFERRAL OR CREDIT.

SECTION 2. AND BE IT FURTHER ENACTED, That the Laws of Maryland read as follows:

Article - Tax - Property

9-315-

~~The governing body of Howard County may grant, by law, a property tax credit under this section against the county property tax imposed on-~~

~~(1) property that-~~

~~{ (1) } - (i) -- is owned by any community association,~~

~~{ (2) } - (ii) -- is used for a community, civic, educational, library, or park purpose, and~~

~~{ (3) } - (iii) -- is not a swimming pool, tennis court, or similar recreational facility, AND~~

~~(2) -- REAL PROPERTY THAT IS ELIGIBLE FOR A PROPERTY TAX PAYMENT DEFERRAL UNDER § 10-201 OF THIS ARTICLE.~~

10-201.

(a) Notwithstanding subtitle 1 of this title, the governing body of Montgomery County, OF HOWARD COUNTY, or of Prince George's County may authorize by law a payment deferral of county property tax for residential real property occupied as the principal residence of the owner.

(b) (1) The governing body of Prince George's County may provide for the payment deferral under subsection (a) of this section to apply to real property rezoned at the initiative of Prince George's County after July 1, 1974.

(2) THE GOVERNING BODY OF HOWARD COUNTY MAY PROVIDE FOR THE PAYMENT DEFERRAL UNDER SUBSECTION (A) OF THIS SECTION TO APPLY TO REAL PROPERTY REZONED AT THE INITIATIVE OF HOWARD COUNTY AFTER ~~JULY 1, 1975~~ JULY 1, 1984.

(c) In Prince George's County AND IN HOWARD COUNTY, the real property eligible for a payment deferral under subsection