PROPERTY TAX IMPOSED ON REAL PROPERTY THAT IS LEASED, OCCUPIED, AND USED ONLY BY THE BALTIMORE ASSOCIATION FOR RETARDED CITIZENS, INCORPORATED.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 9C(e-1) and the first sentence of (a)(1), as that sentence related to the property tax credit for the Baltimore Association for Retarded Citizens, Incorporated.

The defined term "law" is substituted for the former term "ordinance", for clarity.

The defined term "county property tax" is substituted for the former reference to "the amount of county or city ordinary taxes", for clarity.

Defined terms: "County property tax" § 1-101
"Law" § 1-101 "Property tax" § 1-101
"Real property" § 1-101

9-305. BALTIMORE COUNTY.

(A) COUNTY TAX -- MANDATORY.

THE GOVERNING BODY OF BALTIMORE COUNTY SHALL GRANT A PROPERTY TAX CREDIT UNDER THIS SECTION AGAINST THE COUNTY TAX IMPOSED ON:

(1) REAL PROPERTY THAT IS OWNED BY THE HARFORD PARK IMPROVEMENT ASSOCIATION OF BALTIMORE COUNTY, INCORPORATED;

(2) PROPERTY THAT IS:

(I) OWNED BY THE LYNCH POINT IMPROVEMENT ASSOCIATION, INCORPORATED;

(II) OF RIVER DRIVE IN BALTIMORE COUNTY; AND

(III) USED ONLY FOR A COMMUNITY OR CIVIC PURPOSE;

(3) REAL PROPERTY THAT IS OWNED BY THE CHESTNUT RIDGE IMPROVEMENT ASSOCIATION OF BALTIMORE COUNTY, INCORPORATED;

(4) PROPERTY THAT IS:

(I) OWNED BY THE RELAY IMPROVEMENT ASSOCIATION OF BALTIMORE COUNTY, INCORPORATED; AND

(II) USED ONLY FOR A COMMUNITY, CIVIC, EDUCATIONAL, RECREATIONAL, OR LIBRARY PURPOSE, IF THE USE IS NOT CONTINGENT ON THE PAYMENT OF COMPENSATION, UNLESS THE COMPENSATION IS USED ONLY TO IMPROVE OR MAINTAIN THE PROPERTY.