

PLANTS AND WILDLIFE THAT ARE UNIQUE TO THE AREA; AND

2. TEACH, RESEARCH, AND SPECIALLY STUDY
PLANTS AND WILDLIFE THAT ARE UNIQUE TO THE AREA.

(B) COUNTY TAX -- OPTIONAL.

THE GOVERNING BODY OF CAROLINE COUNTY MAY GRANT, BY LAW, A PROPERTY TAX CREDIT UNDER THIS SECTION AGAINST THE COUNTY PROPERTY TAX IMPOSED ON PROPERTY THAT IS OWNED BY THE COMMUNITY CIVIC LEAGUE, INCORPORATED, AT ITS DAY CARE CENTER FACILITY.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 9C(f-1) and the first sentence of (a)(1), as that sentence related to property tax credits for Caroline County.

Throughout this section the former words "real and tangible personal" are deleted as included in the defined term "property". As to intangible personal property, see the General Revisor's Note to this title.

In the introductory language of subsection (a) of this section, the defined term "municipal corporation" is substituted for the former word "city", for clarity.

In subsection (b) of this section, the defined term "governing body" is substituted for the former term "Board of County Commissioners", for clarity.

Also in subsection (b) of this section, the defined term "law" is substituted for the former phrase "ordinance or resolution", for clarity.

Defined terms: "County" § 1-101
"County property tax" § 1-101 "Governing body" § 1-101
"Law" § 1-101 "Municipal corporation" § 1-101
"Municipal corporation property tax" § 1-101
"Property" § 1-101 "Property tax" § 1-101

9-308. CARROLL COUNTY.

(A) COUNTY TAX -- MANDATORY.

(1) THE GOVERNING BODY OF CARROLL COUNTY SHALL GRANT A PROPERTY TAX CREDIT UNDER THIS SECTION AGAINST THE COUNTY TAX IMPOSED ON:

(I) REAL PROPERTY THAT IS:

1. OWNED BY A NONPROFIT COMMUNITY OR CIVIC IMPROVEMENT ASSOCIATION OR CORPORATION; AND