

to assess fees is deleted in light of the use of the term "may not".

In subsection (a)(1)(ii)2. and (v)4. of this section, the former references "but only for acreage" are deleted as superfluous.

In subsection (a)(2) of this section, the former reference to "upon adoption of such a program" is deleted as superfluous.

In subsection (b) of this section, the defined term "municipal corporation" is substituted for the former reference to "city", for clarity.

In subsection (b)(1)(i) of this section, the former phrase "firm or corporation" is deleted as included in the defined term "person".

Also in subsection (b)(1)(i) of this section, the former reference to "is controlled under that program" is deleted as superfluous.

Defined terms: "Assess" § 1-101
"Assessment" § 1-101 "County property tax" § 1-101
"Department" § 1-101 "Governing body" § 1-101
"Law" § 1-101 "Municipal corporation" § 1-101
"Municipal corporation property tax" § 1-101
"Person" § 1-101 "Property" § 1-101
"Property tax" § 1-101 Real property" § 1-101
"Value" § 1-101

9-315. HOWARD COUNTY.

THE GOVERNING BODY OF HOWARD COUNTY MAY GRANT, BY LAW, A PROPERTY TAX CREDIT UNDER THIS SECTION AGAINST THE COUNTY PROPERTY TAX IMPOSED ON PROPERTY THAT:

- (1) IS OWNED BY ANY COMMUNITY ASSOCIATION;
- (2) IS USED FOR COMMUNITY, CIVIC, EDUCATIONAL, LIBRARY, OR PARK PURPOSES; AND
- (3) IS NOT A SWIMMING POOL, TENNIS COURT, OR SIMILAR RECREATIONAL FACILITY.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 9C(k)(2) and the first sentence of (a)(1), as that sentence related to Howard County tax credits.

In the introductory language of this section, as to the addition of the phrase "by law", see revisor's note to § 9-205(a) of this subtitle.