

areas[, and];

(3) IS NOT USED AS A SWIMMING POOL, TENNIS COURT, OR SIMILAR RECREATIONAL FACILITY; AND

(4) IS not improved by buildings or other structures (excluding comfort stations, shelter, or picnic facilities). If any comfort stations or picnic facilities are connected to the county metropolitan commission system, only a minimum front foot levy shall be charged.

(B) As used in [clause (1) only] THIS SECTION, "community [associations] ASSOCIATION" means [those] AN incorporated [associations] ASSOCIATION whose membership is limited to voluntary subscriptions by residents of the [communities or development] COMMUNITY OR DEVELOPMENT and which [have] HAS no power either by law, covenant, or any other means to assess fees against residents or property owners based on property values[; and].

SECTION 4. AND BE IT FURTHER ENACTED, That Section(s) 12E(g) of Article 81 - Revenue and Taxes of the Annotated Code of Maryland be repealed and reenacted, with amendments, and transferred to be Section 12-105(d) of the Real Property Article of the Annotated Code to read as follows:

Article - Real Property

12-105.

[(g)] (D) [In the event said] IF property is ever acquired by the exercise of the power of eminent domain, the fair market value of [such] THE property [shall] IS not [be] affected by [its] THE PROPERTY having been qualified for a tax [credit; provided, however, that] CREDIT. HOWEVER, if the grantee of [the] AN easement purchased the [same] EASEMENT for [a] monetary consideration other than, or in addition to, the tax credit, then [in such case] the condemnation award shall be reduced by an amount equal to the additional consideration.

SECTION 5. AND BE IT FURTHER ENACTED, That Section(s) 12E-1(e) of Article 81 - Revenue and Taxes of the Annotated Code of Maryland be repealed and reenacted, with amendments, and transferred to be Section 2-515(c) of the Agriculture Article of the Annotated Code to read as follows:

Article - Agriculture

2-515.

[(e)] (C) (1) [In the event] IF a part or all of the property is acquired by the exercise of the power of eminent domain, the fair market value of the property [shall] IS not [be]