

Article - Tax - Property

9-306.

~~(b) The governing body of Calvert County shall grant a property tax credit under this section against the county tax imposed on:~~

~~(1) real property that is:~~

~~(i) owned by a nonprofit community or civic improvement association or corporation; and~~

~~(ii) used only for a community, civic, educational, or library purpose; if:~~

~~1. unless the compensation is used only to improve or maintain the property, the use is not contingent on the payment of compensation; and~~

~~2. unless the compensation is used only to improve or maintain the property, failure to pay compensation is not a reason to deny admission to or use of the property;~~

~~(2) real property that is owned by the Calvert County Sportsmen's Club, incorporated; and~~

~~(3) real property that is:~~

~~(i) located in the 2nd election district of Calvert County;~~

~~(ii) actually used for the Calvert County Fair;~~

~~(iii) known as the Calvert County Fairgrounds;~~

~~(4) REAL PROPERTY THAT IS:~~

~~(i) OWNED BY THE HUNTINGTOWN VOLUNTEER FIRE DEPARTMENT AND RESCUE SQUAD, INCORPORATED; AND~~

~~(ii) USED BY THE UNITED STATES POSTAL SERVICE AS A POST OFFICE.~~

(C) THE GOVERNING BODY OF CALVERT COUNTY MAY GRANT, BY LAW, A PROPERTY TAX CREDIT UNDER THIS SECTION AGAINST THE COUNTY PROPERTY TAX IMPOSED ON REAL PROPERTY THAT IS:

(1) OWNED BY THE HUNTINGTOWN VOLUNTEER FIRE DEPARTMENT AND RESCUE SQUAD, INCORPORATED; AND