

BY repealing and reenacting, with amendments,

Article – Tax – Property

Section 9-310

Annotated Code of Maryland

(1986 Volume and 1992 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

**Article – Tax – Property**

9-310.

The governing body of Charles County may grant, by law, 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, recreational, 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 for admission; 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 Greater Waldorf Jaycees, Incorporated;

(3) real property that is owned by the Southern Maryland Youth Organization, Incorporated;

(4) agricultural land, including any farm improvement, that is located in an agricultural preservation district; [and]

(5) a building other than a tobacco barn that is:

(i) located on land that qualifies for an agricultural use assessment; and

(ii) used in connection with an activity that is recognized by the Department as an approved agricultural activity; AND

(6) REAL PROPERTY THAT IS OWNED BY HABITAT FOR HUMANITY OR ANY CHARITABLE ORGANIZATION HOLDING THAT PROPERTY WITH THE INTENTION OF RELINQUISHING OWNERSHIP IN THE IMMEDIATE FUTURE FOR CHARITABLE PURPOSES.