

(iii) A community association;

(iv) [A homeowners' association;

(v)] A cooperative housing corporation as that term is defined under § 5-6B-01 of the Corporations and Associations Article; [and]

[(vi)](V) A council of unit owners of a condominium as that term is defined in § 11-101 of the Real Property Article; OR

(VI) A HOMEOWNERS' ASSOCIATION.

[(3)](4) "Athletic club" means a club organized and operated exclusively for recreational purposes, that is exempt from taxation under § 501(c)(7) of the Internal Revenue Code.

[(4)](5) "Charitable organization" means an organization, institution, association, society, or corporation that is exempt from taxation under § 501(c)(3) of the Internal Revenue Code.

[(5)](6) (i) "Community association" means:

1. A nonprofit association, corporation, or other organization comprised of residents of a community, which is operated exclusively for the promotion of social welfare and general neighborhood improvement and enhancement, that is exempt from taxation under § 501(c)(4) of the Internal Revenue Code; or

2. A nonprofit association, corporation, or other organization that is:

A. Comprised of residents of a contiguous community that is defined by specific geographic boundaries; and

B. Operated for the promotion of the welfare, improvement, and enhancement of that community.

(ii) "Community association" includes a nonprofit corporation that represents the common interest of more than one community association.

(7) "COMPENSATION" DOES NOT INCLUDE ACTUAL AND NECESSARY EXPENSES THAT ARE INCURRED BY A VOLUNTEER IN CONNECTION WITH THE SERVICES PROVIDED OR DUTIES PERFORMED BY THE VOLUNTEER ON BEHALF OF AN ASSOCIATION OR ORGANIZATION, AND THAT ARE REIMBURSED TO THE VOLUNTEER OR OTHERWISE PAID.

[(6)](8) "Homeowners' association" means a nonprofit association, corporation, or other organization comprised of property owners in a subdivision or group of subdivisions whose purpose is to represent the mutual interests of the property owners regarding the construction, protection, and maintenance of the commonly owned or used property and improvements.