

MONTGOMERY COUNTY

Chapter 52, Taxation

Section 52-16B, Beverage container tax

[Effective Date July 1, 1995]

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**Bill No. 25-92**

**Chapter 22**

**Laws of Montgomery County, 1994**

AN ACT to:

- (1) authorize a tax credit against certain property taxes imposed on certain property leased, occupied, and used by religious organizations for certain purposes under certain circumstances;
- (2) require that a lessor of property eligible for a tax credit under this Act must reduce by the amount of the tax credit the amount of taxes for which the religious organization is contractually liable under the lease agreement;
- (3) provide for the administration of the tax credit, including the adoption of regulations by the County Executive;
- (4) provide for appeals from the denial of a tax credit;
- (5) provide certain penalties and repayment for knowingly making a false or fraudulent application for the tax credit or other violations of this Act; and
- (6) generally specify conditions for receiving a property tax credit for property leased, occupied, and used by religious organizations.

By adding

Montgomery County Code

Chapter 52, Taxation

Section 52-18H, Property tax Credit – Leased Property – Religious Organizations

[Effective Date November 3, 1994]

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**Bill No. 49-93**

**Chapter 23**

**Laws of Montgomery County, 1993**

AN ACT to amend the provisions governing the extension of authorizations for certain special capital improvement projects.

By amending

Montgomery County Code

Chapter 20, Finance