

Section 9-323(a)(1)

Annotated Code of Maryland

(2001 Replacement Volume and 2001 Supplement)

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

Article - Tax - Property

9-323.

(a) (1) The governing body of Washington County or of a municipal corporation in Washington County may grant, by law, a property tax credit under this section against the county or municipal corporation property tax imposed on:

(i) new construction or on an improvement to existing property;

(ii) property that is:

1. owned by a nonprofit civic association;

2. used only for a community, civic, educational, or library

purpose; and

3. unless the compensation is used only to improve or maintain the property, use of the property is not contingent on the payment of compensation for admission to or use of the property and failure to pay compensation is not a reason to deny admission to or use of the property;

(iii) real property that is owned by the Women's Club of Hagerstown, Inc.;

(iv) property that is owned by the Rohrsersville Cornet Band of Washington County; [or]

(v) real property that is owned and occupied as the principal residence of an individual serving as:

1. a volunteer firefighter;

2. a member of the fire police; or

3. an emergency medical technician; OR

(VI) REAL PROPERTY THAT IS OWNED BY THE HAGERSTOWN SOCCER CLUB, INC.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, 2002 and shall be applicable to all taxable years beginning after June 30, 2002.

Approved April 9, 2002.