

governing body of Anne Arundel County to grant, by law, a property tax credit against the county property tax for certain property owned by the Village Commons Community Center, Incorporated or leased to the Anne Arundel Community College at Arundel Mills; providing for the application of this Act; and generally relating to a property tax credit in Anne Arundel County for certain property owned by the Village Commons Community Center, Incorporated or leased to the Anne Arundel Community College at Arundel Mills.

BY repealing and reenacting, with amendments,

Article - Tax - Property

Section ~~9-303(e)~~ 9-303(b)

Annotated Code of Maryland

(2001 Replacement Volume and 2003 Supplement)

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

**Article - Tax - Property**

9-303.

~~(e) The governing body of Anne Arundel County shall grant a property tax credit under this section against county property tax imposed on:~~

~~(1) real property that is owned by the Davidsonville Ruritan Foundation, Incorporated; AND~~

~~(2) REAL PROPERTY THAT IS OWNED BY THE VILLAGE COMMONS COMMUNITY CENTER, INCORPORATED, AND KNOWN AS THE VILLAGE OF WAUGH CHAPEL.~~

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

[(1)] (I) owned by a nonprofit community civic association or corporation; and

[(2)] (II) dedicated by plat or deed restriction to the use of the lot owners in the community, if the use is not contingent on the payment of:

[(i)] 1. dues to the association or corporation, unless the dues are used only to improve or maintain the property of the community; or

[(ii)] 2. compensation for admission to or use of the property, unless the compensation is used only to improve or maintain the property of the community.