

Tax – Property Article.

Occurred: As a result of Ch. 330, Acts of 1990.

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:

(ii) property that is:

1. owned by a nonprofit civic association; [and]

2. [unless the compensation is used only to improve or maintain the property,] used only for a community, civic, educational, or library purpose [, if:]; AND

[A. the use is not contingent on the payment of compensation for admission to or use of the property; and

B.] 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.

DRAFTER'S NOTE:

Error: Unclear language in § 9-323(a)(1)(ii) of the Tax – Property Article.

Occurred: Ch. 8, Acts of 1985 and Ch. 603, Acts of 1991.

10-204.1.

(c) The governing body of Montgomery County shall specify:

(5) that any mortgagee or beneficiary under a deed [or] OF trust be entitled to receive notice of the deferral and of the amount of tax to be deferred; and

DRAFTER'S NOTE:

Error: Incorrect word usage in § 10-204(c)(5) of the Tax – Property Article.

Occurred: Ch. 652, Acts of 1990.