

Section 9C(a)  
Annotated Code of Maryland  
(1975 Replacement Volume and 1976 Supplement)

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes  
Section 9C(e)  
Annotated Code of Maryland  
(1975 Replacement Volume and 1976 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That Section 9(a) of Article 81 - Revenue and Taxes, of the Annotated Code of Maryland (1975 Replacement Volume and 1976 Supplement) be and it is hereby repealed and reenacted, without amendments; and that new Section 9(q) be and it is hereby added to this Article and Code; and that Section 9C(a) of this Article and Code be and it is hereby repealed and reenacted, without amendments; and that Section 9C(e) of this Article and Code be and it is hereby repealed and reenacted, with amendments; and all to read as follows:

Article 81 - Revenue and Taxes

9.

(a) The following real and tangible personal property shall be exempt from assessment and from State, county and city ordinary taxation, except as otherwise stated herein, each and all of which exemptions shall be strictly construed:

(Q) REAL AND TANGIBLE PERSONAL PROPERTY OWNED BY THE GUNPOWDER YOUTH CAMPS, INC., WHEN USED EXCLUSIVELY AS A NONPROFIT YOUTH CAMP.

9C.

(a) Except as otherwise stated herein, the governing bodies of Baltimore City and of the following counties, and of any city located within the county, shall grant a single mandatory credit against the amount of any county or city ordinary taxes or any other special charges or assessments specifically described herein, whichever is applicable, levied in the respective counties or cities against the property described in this section. The credit shall be allowed in the amount of the total assessed value of the property multiplied by the applicable ordinary tax rate or in the total amount of the special charges or assessments. The governing body shall designate the administrative unit or official to administer the tax credits authorized herein, and may also adopt such rules and regulations as may be needed for the administration of this section, to the extent not inconsistent with this section. Each taxpayer entitled