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Article - Tax - Property

2 9-313.

3 (b) (5) (I) THE GOVERNING BODY OF GARRETT COUNTY MAY GRANT, BY
4 LAW, A PROPERTY TAX CREDIT UNDER THIS SECTION ~~OF UP TO 100% OF~~ AGAINST THE
5 COUNTY PROPERTY TAX IMPOSED ON PROPERTY THAT IS OWNED BY THE GARRETT
6 COUNTY, MARYLAND, COMMUNITY ACTION COMMITTEE, INC. OR BY AN ENTITY IN
7 WHICH THE GARRETT COUNTY, MARYLAND, COMMUNITY ACTION COMMITTEE, INC.
8 HAS A CONTROLLING INTEREST.

9 (II) IN AUTHORIZING A CREDIT UNDER SUBPARAGRAPH (I) OF THIS
10 PARAGRAPH, THE GOVERNING BODY OF THE COUNTY MAY:

- 11 1. SET THE AMOUNT AND DURATION OF THE TAX CREDIT;
- 12 2. LIMIT ELIGIBILITY FOR THE TAX CREDIT TO PARTICULAR
13 PARCELS OF PROPERTY; AND
- 14 ~~2.~~ 3. ADOPT ANY OTHER PROVISION NECESSARY TO
15 ADMINISTER THE CREDIT.

16 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
17 ~~July 1, 2001.~~ June 1, 2001 and shall be applicable to all taxable years beginning after
18 June 30, 2001.