

## (B) COUNTY TAX -- OPTIONAL.

THE GOVERNING BODY OF BALTIMORE COUNTY MAY GRANT, BY LAW, A PROPERTY TAX CREDIT UNDER THIS SECTION AGAINST THE COUNTY PROPERTY TAX IMPOSED ON:

(1) REAL PROPERTY THAT IS OWNED BY THE TWIN RIVER PROTECTIVE AND IMPROVEMENT ASSOCIATION, INCORPORATED;

(2) REAL PROPERTY THAT IS OWNED BY THE BOWLEY'S QUARTERS IMPROVEMENT ASSOCIATION, INCORPORATED;

(3) REAL PROPERTY THAT IS OWNED BY THE OLIVER BEACH IMPROVEMENT ASSOCIATION, INCORPORATED;

(4) REAL PROPERTY THAT IS OWNED BY THE BALTIMORE COUNTY GAME AND FISH ASSOCIATION;

(5) REAL PROPERTY THAT IS OWNED BY THE EASTFIELD CIVIC ASSOCIATION, INCORPORATED;

(6) REAL PROPERTY THAT IS USED ONLY FOR AND OCCUPIED BY THE FIRE MUSEUM OF MARYLAND;

(7) REAL PROPERTY THAT IS OWNED BY THE CARNEY ROD AND GUN CLUB;

(8) REAL PROPERTY OWNED BY LIGHTHOUSE, INC., A YOUTH AND FAMILY COUNSELING SERVICE AGENCY;

(9) REAL PROPERTY IMPROVEMENTS THAT PROMOTE BUSINESS REDEVELOPMENT, FOR WHICH CREDIT:

(I) THE GOVERNING BODY SHALL DEFINE BY LAW WHAT IMPROVEMENTS ARE ELIGIBLE; AND

(II) ON REASSESSMENT BY THE SUPERVISOR, THE GOVERNING BODY SHALL DETERMINE THE CREDIT AS A PERCENTAGE OF THE ACTUAL COST OF THE IMPROVEMENTS;

(10) EACH UNIT OF A CONDOMINIUM (AS BOTH ARE DEFINED IN § 11-101 OF THE REAL PROPERTY ARTICLE), IF:

(I) THE GOVERNING BODY OF THE COUNTY CONSULTS WITH THE COUNCIL OF UNIT OWNERS (AS DEFINED IN § 11-101 OF THE REAL PROPERTY ARTICLE) OF THE CONDOMINIUM; AND

(II) THE COUNCIL OF UNIT OWNERS PROVIDES SERVICES OR MAINTAINS COMMON ELEMENTS (AS DEFINED IN § 11-101 OF THE REAL PROPERTY ARTICLE) THAT WOULD OTHERWISE BE THE RESPONSIBILITY OF THE COUNTY; AND

(11) DWELLINGS, THE LAND ON WHICH THE DWELLING IS LOCATED AND OTHER IMPROVEMENTS TO THE LAND IF: