

(b) (1) The governing body of Prince George's County may grant, by law, a property tax credit under this section against county property tax imposed on:

(i) real property that is:

1. owned by a nonprofit community civic association or corporation;

2. 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:

A. dues to the association or corporation, unless dues are used only to improve or maintain the real property of the community; or

B. compensation for admission to or use of the real property, unless the compensation is used only to improve or maintain the real property of the community;

(ii) real property that is owned by the Piscataway Hills Citizens Association;

(iii) real property that is improved to promote housing, community redevelopment, and business revitalization;

(iv) real property used by the property owner to provide child care for the children of at least 25 employees;

(v) real property that is:

1. owned by the American Center for Physics, Inc.;

2. leased by the American Center for Physics, Inc. to affiliated societies; and

3. used only for nonprofit activities relating to the advancement and diffusion of the knowledge of physics and its application to human welfare;

(vi) subject to the condition established under paragraph (6) of this subsection, residential real property that is located within an area that the governing body determines is adversely impacted by its proximity to a refuse disposal system for which a permit has been issued under § 9-204 of the Environment Article; [and]