

[(j-1) In Harford County, the County Council is authorized to permit tax credits, for Harford County taxes only, for silos used for processing or storage of animal feed incidental to the operation of the farm on which the silo is located.]

[(j-2) In Harford County, the County Council is authorized to permit tax credits, for Harford County taxes only, for real property owned by community associations and used for public parks, playgrounds, or picnic areas as used in this subsection, "community association" means any incorporated association whose membership is limited to voluntary subscriptions by residents of the community or development and which has no power either by law, covenant, or any other means to assess fees against residents or property owners based on property values.]

[(j-3) In Harford County, the County Council may permit a tax credit, for Harford County taxes only, for real property which is owned by the Children's Fresh Air Society of Maryland, Inc., to the extent the acreage on credit exceeds the credit allowed in § 9 (e) of Article 81 of the Code.]

[(j-4) In Howard County, the County Council may, by law, provide for tax credits against the amount of county taxes with respect to real or tangible personal property owned by community associations and used for community, civic, educational, library or park purposes. These credits may not be granted for any swimming pools, tennis courts or similar recreational facilities.]

(J-1) IN HARFORD COUNTY, (1) FROM COUNTY TAXATION ONLY, THE COUNTY COUNCIL MAY ALLOW TAX CREDITS FOR REAL PROPERTY OWNED BY COMMUNITY ASSOCIATIONS AND USED FOR PUBLIC PARKS, PLAYGROUNDS, OR PICNIC AREAS. AS USED IN THIS PARAGRAPH ONLY, "COMMUNITY ASSOCIATION" MEANS ANY INCORPORATED ASSOCIATION WHOSE MEMBERSHIP IS LIMITED TO VOLUNTARY SUBSCRIPTIONS BY RESIDENTS OF THE COMMUNITY OR DEVELOPMENT AND WHICH HAS NO POWER EITHER BY LAW, COVENANT, OR ANY OTHER MEANS TO ASSESS FEES AGAINST RESIDENTS OR PROPERTY OWNERS BASED ON PROPERTY VALUES; AND (2) FROM COUNTY TAXATION ONLY, THE COUNTY COUNCIL MAY ALLOW A TAX CREDIT FOR REAL PROPERTY WHICH IS OWNED BY THE CHILDREN'S FRESH AIR SOCIETY OF MARYLAND, INC., BUT ONLY FOR ACREAGE IN EXCESS OF THE CREDIT EXEMPTION ALLOWED TO THE SOCIETY UNDER SECTION 9(F) OF THIS ARTICLE.

(k) In Howard County, (1) from local front foot charges for water, sanitary, storm sewers or other utilities only, real property owned by community associations and used for public parks, playgrounds, or picnic areas, and not improved by buildings or other structures (excluding comfort stations, shelter, or picnic facilities). If [such] ANY comfort stations or picnic facilities are connected to the county