

~~heroby repealed and reenacted, without amendments; and that new Section 9(q) be and it is hereby added to this Article and Code; and all to read as follows:~~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:~~

~~(1) FROM COUNTY AND CITY TAXES ONLY, REAL PROPERTY IN HARFORD COUNTY WHICH MEETS ALL OF THE FOLLOWING CONDITIONS:~~

~~(1) IT IS OWNED BY ANY PERSON, FIRM OR CORPORATION ENGAGED IN THE CONSTRUCTION OR OPERATION OF HOUSING STRUCTURES OR PROJECTS.~~

~~(2) IT IS USED FOR A HOUSING STRUCTURE OR PROJECT WHICH MAY CONTAIN COMMUNITY SERVICE FACILITIES.~~

~~(3) THE STRUCTURE OR PROJECT IS CONSTRUCTED OR SUBSTANTIALLY REHABILITATED PURSUANT TO SECTION 8 OF THE UNITED STATES HOUSING ACT OF 1937, PRIMARILY FOR OCCUPANCY BY ELDERLY PERSONS, AND RECEIVES RENT SUBSIDY AND IS CONTROLLED UNDER THAT PROGRAM SO AS TO OPERATE EITHER ON A NONPROFIT BASIS OR ON A LIMITED DISTRIBUTION BASIS.~~

~~(4) THE GOVERNING BODY OF THE COUNTY AND, WHERE APPLICABLE, THE CITY WHERE THE PROJECT IS LOCATED HAVE ENTERED INTO AN AGREEMENT WITH THE OWNER FOR THE PAYMENT OF NEGOTIATED AMOUNTS IN LIEU OF ALL COUNTY AND CITY TAXES, PROVIDING FOR ALLOCATION, WHERE APPLICABLE, BETWEEN THE COUNTY AND CITY.~~

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That Sections 9C(j-1), (j-2), and (j-3) of Article 81 - Revenue and Taxes, of the Annotated Code of Maryland (1975 Replacement Volume and 1976 Supplement) be and they are hereby repealed; and that new Section 9C(j-1) be and it is hereby added to this Article and Code; and all to read as follows:

Article 81 - Revenue and Taxes

9C.

[(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.]