

[(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 credit exceeds the credit allowed in §9(e) of Article 81 of the Code.]

(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; (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 EXEMPTION ALLOWED TO THE SOCIETY UNDER SECTION 9(E) OF THIS ARTICLE; AND (3) FROM COUNTY AND CITY TAXATION ONLY, THE COUNTY COUNCIL MAY ALLOW A TAX CREDIT FOR REAL PROPERTY WHICH MEETS ALL OF THE FOLLOWING CONDITIONS:

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

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

(III) 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.

(IV) 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 APPORTIONMENT, WHERE