

(j) In Frederick County, (1) real and tangible personal property owned by the Frederick Optimist Boy's Foundation, Inc., to the extent that such property is not commercially rented. As used herein, operation of a parking lot, even at a fixed charge, is not commercial renting. That part of the property not included under a lease is entitled to exemption; (2) from county taxation only, real property owned by the Emmitsburg Civic Association, Inc.; [and] (3) FROM COUNTY TAXATION ONLY, THE COUNTY COMMISSIONERS MAY GRANT A TAX CREDIT FOR REAL PROPERTY OWNED BY RURITAN NATIONAL, OR ANY RURITAN CLUB AFFILIATED WITH RURITAN NATIONAL; (4) from county taxation only, real property on which improvements are made to existing structures within and controlled by any historic district in Frederick County so as to encourage improvement and reconstruction of those properties located within those areas; all to be done according to the following schedule:

(i) The property shall be exempt from real estate taxation to the extent of 100% of the increase in assessed valuation of the property attributable to the reconstruction and improvement. This exemption shall occur in the first and second taxable years in which the improved structure is subject to taxation.

(ii) For the third taxable year in which the improved structure is subject to taxation, the exemption shall be to the extent of 80% of the increase in assessed valuation of the property attributable to that reconstruction.

(iii) For the fourth taxable year in which the improved structure is subject to taxation, the exemption shall be to the extent of 60% of the increase in assessed valuation of the property attributable to that reconstruction.

(iv) For the fifth taxable year in which the improved structure is subject to taxation, the exemption shall be to the extent of 40% of the increase in assessed valuation of the property attributable to that reconstruction.

(v) Thereafter, no exemption for the purposes stated above shall be allowed[.]; AND [(4)] (5) From county taxation only, upon a resolution or ordinance by the county commissioners, real property owned by nonprofit community or civic associations or corporations which is used exclusively for community, civic, educational, recreational purposes or for the conservation or preservation of wildlife. A property shall not qualify for the credit if the use of the property is contingent upon the payment of any fee or other compensation or if the failure to pay a fee or other compensation is a reason to deny admission or use of the property, however, assessments exacted and employed solely for the improvement or maintenance of the property do not constitute a "fee or other compensation" as stated herein.