

3. not exempt under § 7-209 of this article;

(x) subject to the condition established under paragraph (4) of this subsection, owner-occupied residential real property that:

1. was completed on or before June 30, 1988;

2. whose structural boundaries are within 500 feet of a refuse disposal system for which an active permit has been issued to the Harford County government under § 9-204 of the Environment Article; and

3. is determined by the governing body of Harford County to have been adversely impacted by its proximity to the refuse disposal system;

(xi) real property, only after July 1, 1993, that:

1. is located in the Harford County Agricultural District in accordance with the Harford County Agricultural Land Preservation Program under Chapter 60 of the Harford County Code; or

2. becomes subject to an agricultural preservation easement that has been conveyed to Harford County in accordance with the Harford County Agricultural Land Preservation Program, under Chapter 60 of the Harford County Code;

(xii) subject to paragraph (6) of this subsection, real property that is new construction or a substantial improvement to the real property of a commercial or industrial business that:

1. is or will be doing business in Harford County; and

2. will employ at least 12 additional full-time local employees by the second year the credit is allowed; [and]

(xiii) subject to paragraph (7) of this subsection, real property:

1. that is located in a Rural Legacy Area as defined in § 5-9A-02 of the Natural Resources Article; and

2. for which the property owner has sold the development rights under the Rural Legacy Program established under Title 5, Subtitle 9A of the Natural Resources Article; AND

(XIV) REAL PROPERTY:

1. THAT IS ADJACENT TO PROPERTY THAT IS:

A. OPERATED AS A FAMILY FARM; AND

B. LOCATED IN THE HARFORD COUNTY AGRICULTURAL DISTRICT OR IS SUBJECT TO AN AGRICULTURAL PRESERVATION EASEMENT THAT HAS BEEN CONVEYED TO HARFORD COUNTY OR TO THE MARYLAND AGRICULTURAL LAND PRESERVATION FOUNDATION;