

~~taxable year, adjusted by the phased in assessment increase resulting from a revaluation under § 8-104(c)(1)(iii) of this article, less the amount of any assessment on which a property tax credit under this section is authorized.~~

~~(6) "Agricultural limited liability company" means a limited liability company that:~~

~~(i) owns real property that:~~

~~1. includes land receiving an agricultural use assessment under § 8-209 of this article; and~~

~~2. includes land used as a homesite that is part of or contiguous to a parcel described in item 1 of this item;~~

~~(ii) owns personal property used to operate the agricultural land; and~~

~~(iii) owns no other property.~~

~~(7) "Active member" means a member of a limited liability company who has or shares the authority to manage, control, and operate the limited liability company and who shares the assets and earnings of the limited liability company under an operating agreement under § 4A-402 of the Corporations and Associations Article.~~

~~(b) If there is an increase in property assessment as calculated under this section, the State and the governing body of each county and of each municipal corporation shall grant a property tax credit under this section against the State, county, and municipal corporation property tax imposed on real property by the State, county, or municipal corporation.~~

~~(c) (1) If a dwelling is not used primarily for residential purposes, the Department shall apportion the total property assessment between the part of the dwelling that is used for residential purposes and the part of the dwelling that is not used for residential purposes.~~

~~(2) If a homeowner does not actually reside in a dwelling for the required time period because of illness or need of special care and is otherwise eligible for a property tax credit under this section, the homeowner may qualify for the property tax credit under this section.~~

~~(3) If a homeowner otherwise eligible for a credit under this section does not actually reside in a dwelling for the required time period because the dwelling is damaged due to an accident or natural disaster, the homeowner may continue to qualify for a credit under this section for the current taxable year and 2 succeeding taxable years even if the dwelling has been removed from the assessment roll in accordance with § 10-304 of this article.~~

~~(4) (i) For a homeowner who is an active member of an agricultural limited liability company to qualify for the property tax credit under this section:~~