

the former phrase "deems appropriate and provides", for clarity.

In subsection (b)(4) of this section, the reference to "any other provision necessary to carry out this section" is substituted for the former, vague reference "all other specifics pertaining to the tax credit", for clarity.

Defined terms: "County" § 1-101
"County property tax" § 1-101
"Governing body" § 1-101 "Law" § 1-101
"Municipal corporation" § 1-101
"Municipal corporation property tax" § 1-101
"Property" § 1-101 "Property tax" § 1-101
"Real property" § 1-101

9-204. HISTORICALLY VALUABLE, ARCHITECTURALLY VALUABLE, OR ARCHITECTURALLY COMPATIBLE STRUCTURES.

(A) QUALIFICATIONS.

TO QUALIFY UNDER THIS SECTION, A STRUCTURE SHALL:

- (1) HAVE HISTORIC VALUE;
- (2) HAVE ARCHITECTURAL VALUE; OR

(3) BE DESIGNATED UNDER ARTICLE 66B, § 2.12 OR §§ 8.01 THROUGH 8.15, ARTICLE 25A, § 5 (X) OR (BB), OR ARTICLE 28, § 8-101(C) OF THE CODE, OR THE CHARTER POWERS OF BALTIMORE CITY, AS:

(I) AN ARCHITECTURALLY COMPATIBLE NEW STRUCTURE THAT IS LOCATED IN AN HISTORIC DISTRICT; OR

(II) A LANDMARK.

(B) PROPERTY TAX CREDIT OF 10%.

A PROPERTY TAX CREDIT OF UP TO 10% OF THE PROPERLY DOCUMENTED EXPENSES OF A PRIVATE OWNER TAXPAYER FOR THE RESTORATION AND PRESERVATION OF A STRUCTURE THAT THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE GOVERNING BODY OF A COUNTY OR OF A MUNICIPAL CORPORATION DETERMINES HAS HISTORIC OR ARCHITECTURAL VALUE MAY BE GRANTED, BY LAW, BY THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE GOVERNING BODY AGAINST THE COUNTY OR MUNICIPAL CORPORATION PROPERTY TAX IMPOSED.

(C) PROPERTY TAX CREDIT OF 5%.

A PROPERTY TAX CREDIT OF UP TO 5% OF THE PROPERLY DOCUMENTED EXPENSES OF A PRIVATE OWNER TAXPAYER FOR THE CONSTRUCTION OF AN ARCHITECTURALLY COMPATIBLE NEW STRUCTURE IN A HISTORIC DISTRICT MAY BE GRANTED, BY LAW, BY THE MAYOR AND CITY COUNCIL OF