BALTIMORE CITY OR THE GOVERNING BODY OF A COUNTY OR OF A MUNICIPAL CORPORATION AGAINST THE COUNTY OR MUNICIPAL CORPORATION PROPERTY TAX IMPOSED.

(D) HISTORIC DISTRICT COMMISSIONS.

IF A HISTORIC DISTRICT COMMISSION IS ESTABLISHED BY THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE GOVERNING BODY OF A COUNTY OR OF A MUNICIPAL CORPORATION, ONLY THE HISTORIC DISTRICT COMMISSION SHALL DESIGNATE EACH STRUCTURE IN THE COUNTY OR MUNICIPAL CORPORATION THAT ARE ELIGIBLE FOR A PROPERTY TAX CREDIT UNDER THIS SECTION.

(E) SUBSEQUENT USE OF CREDIT.

A PROPERTY TAX CREDIT GRANTED IN 1 YEAR UNDER THIS SECTION MAY BE APPLIED TO ANY PROPERTY TAX ON THE STRUCTURE FOR UP TO 5 SUBSEQUENT TAX YEARS.

(F) PROCEDURES AND CONDITIONS.

THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE GOVERNING BODY OF A COUNTY OR OF A MUNICIPAL CORPORATION MAY PROVIDE FOR ANY PROCEDURE OR CONDITION NECESSARY TO CARRY OUT THIS SECTION.

(G) EXHIBITIONS.

THE COUNTY OR A MUNICIPAL CORPORATION MAY REQUIRE THE OWNER OF A STRUCTURE GRANTED A TAX CREDIT UNDER THIS SECTION TO PERIODICALLY EXHIBIT THE STRUCTURE FOR PUBLIC EDUCATION.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 12G.

In subsection (a) of this section, the language "as part of the valuation and assessment of the property tax imposed upon such real property in this State" is deleted as superfluous.

In subsections (b) and (c) of this section, the word "receipts" is deleted as unnecessary in light of the phrase "properly documented expenses".

In subsection (b) of this section, the phrase "the Mayor and City Council of Baltimore City or the governing body of a county or of a municipal corporation" is substituted for the former references to "the board of county commissioners or county council of every county in this State and the mayor and city council, by whatever name known, of every municipal corporation in this State", and "the county commissioners, county council or mayor and city council", for brevity and clarity. Similarly, in subsection (d) of this section, the reference to "the