substituted for the former phrase "city", for clarity.

Also in the introductory language to subsection (a) of this section, as to the addition of the phrase "by law" see revisor's note to § 9-205(a) of this title.

In the introductory language of subsection (b) of this section, the defined term "governing body" is substituted for the former reference to "County Commissioners", for clarity.

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

9-312. FREDERICK COUNTY.

(A) COUNTY AND MUNICIPAL CORPORATION TAX -- MANDATORY.

(1) THE GOVERNING BODY OF FREDERICK COUNTY AND OF A MUNICIPAL CORPORATION IN FREDERICK COUNTY SHALL GRANT A PROPERTY TAX CREDIT UNDER THIS SECTION AGAINST THE COUNTY AND MUNICIPAL CORPORATION PROPERTY TAX IMPOSED ON PROPERTY THAT:

(I) IS OWNED BY THE FREDERICK OPTIMIST BOY'S FOUNDATION, INCORPORATED; AND

(II) IS NOT UNDER A LEASE OR RENTED COMMERCIALLY.

(2) IN PARAGRAPH (1) OF THIS SUBSECTION, COMMERCIAL RENTING DOES NOT INCLUDE THE OPERATION OF A PARKING LOT.

(B) COUNTY TAX -- MANDATORY.

(1) THE GOVERNING BODY OF FREDERICK COUNTY SHALL GRANT A PROPERTY TAX CREDIT UNDER THIS SECTION AGAINST THE COUNTY TAX IMPOSED ON:

(I) REAL PROPERTY THAT IS OWNED BY THE EMMITSBURG CIVIC ASSOCIATION, INCORPORATED; AND

(II) REAL PROPERTY ON WHICH AN IMPROVEMENT IS MADE TO AN EXISTING STRUCTURE THAT IS LOCATED IN A HISTORIC DISTRICT.

(2) A PROPERTY TAX CREDIT GRANTED UNDER PARAGRAPH (1)(II) OF THIS SUBSECTION SHALL BE:

(I) THE FOLLOWING PERCENTAGE OF THE INCREASE THAT IS DUE TO THE IMPROVEMENT:

1. 100% OF THE INCREASE IN THE ASSESSMENT