(3) PROPERTY THAT IS:

(I) OWNED BY THE CRELLIN COMMUNITY CENTER, INCORPORATED;

(II) KNOWN AS THE CRELLIN COMMUNITY CENTER; AND

(III) USED ONLY FOR COMMUNITY, CIVIC, OR EDUCATIONAL PURPOSES;

(4) PERSONAL PROPERTY THAT IS:

(I) OWNED BY THE BITTINGER COMMUNITY CENTER, INCORPORATED;

(II) KNOWN AS THE BITTINGER COMMUNITY CENTER; AND

(III) USED ONLY FOR COMMUNITY, CIVIC, OR EDUCATIONAL PURPOSES; AND

(5) PERSONAL PROPERTY THAT IS:

(I) OWNED BY THE GARRETT COUNTY AGRICULTURAL FAIR ASSOCIATION, INCORPORATED; AND

(II) USED ONLY FOR THE PURPOSES OF THE ASSOCIATION.

(B) COUNTY TAX -- OPTIONAL.

THE GOVERNING BODY OF GARRETT COUNTY MAY GRANT, BY LAW, A PROPERTY TAX CREDIT UNDER THIS SECTION AGAINST THE COUNTY PROPERTY TAX IMPOSED ON PERSONAL PROPERTY THAT IS:

(1) LEASED AND OCCUPIED BY THE GRANTSVILLE VOLUNTEER FIRE DEPARTMENT; AND

(2) USED ONLY FOR THE PURPOSES OF THE GRANTSVILLE VOLUNTEER FIRE DEPARTMENT.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 9C(j-2), (j-3), (j-4), and the first sentence of (a)(1), as that sentence related to Garrett County property tax credits.

In the introductory language of subsection (a) of this section, the defined term "municipal corporation" is substituted for the former reference to "city", for clarity.

In subsection (a) of this section and in the introductory language of subsection (b) of this section, the former words "real and tangible personal"