

## Article - Tax - Property

9-214.

(A) -- IN THIS SECTION, "ADULT DAY CARE PROVIDER" MEANS A PERSON LICENSED, REGISTERED, OR ACCREDITED UNDER THE LAWS OF THE STATE OR A POLITICAL SUBDIVISION OF THE STATE WHO PROVIDES DAY CARE SERVICES FOR ELDERLY INDIVIDUALS OR MEDICALLY HANDICAPPED ADULTS ON A REGULAR BASIS.

(B) -- THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE GOVERNING BODY OF A COUNTY OR OF A MUNICIPAL CORPORATION MAY GRANT, BY LAW, A PROPERTY TAX CREDIT AGAINST THE COUNTY OR MUNICIPAL CORPORATION PROPERTY TAX IMPOSED ON ANY IMPROVEMENT OF REAL PROPERTY, IF:

(1) -- THE IMPROVEMENT IS MADE ON OR AFTER JULY 17, 1987, BUT BEFORE JULY 17, 1991;

(2) -- THE IMPROVEMENT IS USED EXCLUSIVELY FOR THE PURPOSE OF PROVIDING DAY CARE SERVICES OFFERED BY A LICENSED, REGISTERED, OR ACCREDITED ADULT DAY CARE PROVIDER;

(3) -- THE AMOUNT OF THE CREDIT DOES NOT EXCEED \$2,000 OR THE AMOUNT OF COUNTY PROPERTY TAX ATTRIBUTABLE TO THE IMPROVEMENT, WHICHEVER IS LESS; AND

(4) -- THE CREDIT IS NOT AVAILABLE FOR MORE THAN 4 YEARS FOR ANY ELIGIBLE IMPROVEMENT.

(C) -- A COUNTY OR MUNICIPAL CORPORATION MAY PROVIDE, BY LAW, FOR:

(1) -- THE AMOUNT OF THE PROPERTY TAX CREDIT UNDER THIS SECTION;

(2) -- THE DURATION OF A PROPERTY TAX CREDIT UNDER THIS SECTION; AND

(3) -- ANY OTHER PROVISION NECESSARY TO CARRY OUT THIS SECTION.

9-213.

(a) In this section, "day care provider" means a person licensed, registered, or accredited under the laws of the State or a political subdivision of the State who provides family or group child care OR ADULT DAY CARE services, INCLUDING THOSE FOR ELDERLY INDIVIDUALS OR MEDICALLY HANDICAPPED ADULTS, on a regular basis.

(b) The Mayor and City Council of Baltimore City or the governing body of a county or of a municipal corporation may