

(2) USED IN CONNECTION WITH AN ACTIVITY THAT IS RECOGNIZED BY THE DEPARTMENT AS AN APPROVED AGRICULTURAL ACTIVITY.

9-310.

The governing body of Charles County may grant, by law, a property tax credit under this section against the county tax imposed on:

(1) real property that is:

(i) owned by a nonprofit community or civic improvement association or corporation; and

(ii) used only for a community, civic, educational, recreational, or library purpose, if:

1. unless the compensation is used only to improve or maintain the property, the use is not contingent on the payment of compensation for admission; and

2. unless the compensation is used only to improve or maintain the property, failure to pay compensation is not a reason to deny admission to or use of the property;

(2) real property that is owned by the Greater Waldorf Jaycees, Incorporated;

(3) real property that is owned by the Southern Maryland Youth Organization, Incorporated; [and]

(4) agricultural land, including farm improvements, that are located in an agricultural preservation district; AND

(5) A BUILDING OTHER THAN A TOBACCO BARN THAT IS:

(I) LOCATED ON LAND THAT QUALIFIES FOR AN AGRICULTURAL USE ASSESSMENT; AND

(II) USED IN CONNECTION WITH AN ACTIVITY THAT IS RECOGNIZED BY THE DEPARTMENT AS AN APPROVED AGRICULTURAL ACTIVITY.

9-320.

The governing body of St. Mary's County may grant, by law, a property tax credit under this section against county property tax imposed on:

(1) property that is: