

4. ~~40% of the increase in the assessment of the real property in the 5th taxable year that the structure is subject to the county property tax; and~~

~~(ii) ended after the 5th taxable year that the improved structure is subject to county property tax.~~

~~9-313.~~

~~(a) The governing body of Garrett County [and] OR of a municipal corporation in Garrett County [shall] MAY grant, BY LAW, a property tax credit under this section against the county [and] OR municipal corporation property tax imposed on:~~

~~(1) property that is:~~

~~(i) owned by the Maryland Ornithological Society, Incorporated; and~~

~~(ii) known as the Carey Run Sanctuary;~~

~~(2) property that is:~~

~~(i) owned by the Swanton Community Center, Incorporated;~~

~~(ii) known as the Swanton Community Center; and~~

~~(iii) used only for community, civic, or educational purposes;~~

~~(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) 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) property that is:~~

~~(i) owned by the Garrett County Agricultural Fair Association, Incorporated; and~~

~~(ii) used only for the purposes of the Association.~~

~~9-317.~~

~~(a) The governing body of Montgomery County [and] OR of a municipal corporation in Montgomery County [shall] MAY grant, BY LAW, a property tax credit under this section against the county [and] OR municipal corporation property tax imposed on:~~