

(a) ~~[(1)]~~ The governing body of Carroll County ~~[shall]~~ MAY grant a property tax credit under this section against the county tax imposed on:

~~[(i)]~~ (1) real property that is:

~~[1.]~~ (I) owned by a nonprofit community or civic improvement association or corporation; and

~~[2.]~~ (II) used only for a community, civic, educational, or library purpose, if:

~~[A.]~~ 1. unless the compensation is used only to improve or maintain the property, the use is not contingent on the payment of compensation; and

~~[B.]~~ 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; ~~[and]~~

~~[(ii)]~~ (2) real property on which an improvement is made to an existing structure that is located in a historic district;

(3) REAL PROPERTY THAT IS:

(I) OWNED BY THE MARYLAND JAYCEES FOUNDATION, INCORPORATED, OF CARROLL COUNTY; AND

(II) LOCATED AT 602 JOHANN DRIVE IN WESTMINSTER, MARYLAND; AND

(4) REAL PROPERTY THAT IS:

(I) LEASED BY THE SYKESVILLE LITTLE LEAGUE, INCORPORATED;

(II) LOCATED EAST OF OBRECHT ROAD IN THE 5TH ELECTION DISTRICT OF CARROLL COUNTY; AND

(III) USED ONLY BY THE SYKESVILLE LITTLE LEAGUE, INCORPORATED.

~~[(2)]~~(B) A property tax credit granted under ~~[paragraph (1)(ii)]~~ SUBSECTION (A)(2) of this subsection shall be:

~~[(i)]~~ (1) the following percentage of the increase that is due to the improvement:

~~[1.]~~ (I) 100% of the increase in the assessment of the real property in the 1st and 2nd taxable years that the improved structure is subject to the county property tax;

~~[2.]~~ (II) 80% of the increase in the assessment of the real property in the 3rd taxable year that the improved structure is subject to the county property tax;