

(i) the governing body shall define by law what improvements are eligible; and

(ii) on reassessment by the supervisor, the governing body shall determine the credit as a percentage of the actual cost of the improvements;

(10) each unit of a condominium (as both are defined in § 11-101 of the Real Property Article), if:

(i) the governing body of the county consults with the council of unit owners (as defined in § 11-101 of the Real Property Article) of the condominium; and

(ii) the council of unit owners provides services or maintains common elements (as defined in § 11-101 of the Real Property Article) that would otherwise be the responsibility of the county;

(11) dwellings, the land on which the dwelling is located and other improvements to the land if:

(i) the dwelling is in a homeowners' association where the dwelling has a declaration of covenants or restrictive covenants that may be enforced by an association of members;

(ii) the governing body of the county consults with the homeowners' association; and

(iii) the governing body of the county determines that the homeowners' association provides services that would otherwise be the responsibility of the county;

(12) real property that is:

(i) owned by the Rosa Ponselle Charitable Foundation, Incorporated, known as "Villa Pace"; and

(ii) not exempt under this article;

(13) agricultural land, not including any improvements, that is located in an agricultural preservation district;

(14) real property that is owned by Friends of the Oliver House, Inc.;

(15) real property that is owned by the Bird River Beach Community Association, Inc.;