Article – Tax – Property

9–310.

(A) 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;

(4) agricultural land, including any farm improvement, that is located in an agricultural preservation district;

(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; [and]

(6) real property that is owned by Habitat for Humanity or any charitable organization holding that property with the intention of relinquishing ownership in the immediate future for charitable purposes; AND

(7) SUBJECT TO SUBSECTION (B) OF THIS SECTION, REAL PROPERTY:

(I) THAT IS LOCATED IN A RURAL LEGACY AREA AS DEFINED IN § 5–9A–02 OF THE NATURAL RESOURCES ARTICLE; AND

(II) FOR WHICH THE PROPERTY OWNER HAS SOLD THE DEVELOPMENT RIGHTS UNDER THE RURAL LEGACY PROGRAM ESTABLISHED UNDER TITLE 5, SUBTITLE 9A OF THE NATURAL RESOURCES ARTICLE.