

ment of their cemeteries, graveyards or mausoleums as cemeteries or graveyards and/or mausoleums. To obtain the exemption from taxation allowed by this subsection the owner or owners of a graveyard or cemetery, or of a mausoleum or mausoleums which do not accumulate profits for any purpose except for the maintenance or improvement of such cemetery, graveyard or mausoleum shall apply to the county commissioners of the county in which such cemetery, graveyard or mausoleum may be located by a written petition, signed and sworn to by such owner or owners, in which petition shall be stated a brief history of the land or lands or structure or structures composing such cemetery, graveyard or mausoleum, the condition of the titles thereto, from whom obtained, at what price bought and upon what terms, and the particulars of the ownership of such land or lands or structure or structures, and its or their value or values for five years prior to its or their conversion into a cemetery, graveyard or mausoleum; and no such exemption from taxation shall be allowed by said county commissioners unless they be satisfied that the land or lands or structure or structures included in such cemetery, graveyard or mausoleum has been acquired for the purposes of a cemetery, graveyard or other burial place, at its or their fair value, and that the formation of such cemetery, graveyard or mausoleum was a bona fide public purpose and neither directly nor indirectly involved a profit to the organizers thereof. Whenever any cemetery company or other owner of a mausoleum or mausoleums shall have sold crypts in such mausoleum or mausoleums to purchasers who have purchased the same for the purpose of burial of the dead, the said mausoleum or mausoleums shall be exempt from taxation to the extent to which the value of the crypts sold bears to the total value of the mausoleum or mausoleums. When all crypts in any mausoleum or mausoleums have been sold such mausoleum or mausoleums shall be totally exempt from taxation.

(6) *War memorials.*—Real property in the State of Maryland owned by nonprofit organizations and maintained as a commemorative park or as a site for a monument in memory of those who fought in the armed forces of the United States of America or the Confederate States of America; provided that no more than fifteen acres shall be exempted for any one association.

(7) *Hospitals, charitable institutions, etc.*—(a) Buildings and the ground not exceeding one hundred acres in area appurtenant thereto, equipment and furniture used exclusively for hospitals, asylums, charitable, fraternal or benevolent institutions or organizations incorporated or unincorporated, no part of the net income, except sick or death benefits, of which inures to the benefit of any private shareholder or individual, provided such fraternal organizations are carried on solely for the mutual benefit of their members and their beneficiaries and not for profit and have a lodge system, with ritualistic form of work, and representative form of government except that the buildings, and the grounds, whether or not they exceed one hundred acres or are appurtenant to buildings used for charitable purposes, which belong to the Bailey's Neck Park Association of Talbot County shall be entitled to the tax exemptions provided by this section. The above exemptions shall also apply to any such property held by any corporation or trustees for the benefit of any of the foregoing institutions or organizations. Any property of such institutions or organizations which is commercially rented shall be