

Annotated Code of Maryland
(1975 Replacement Volume and 1979 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland be repealed, amended, or enacted to read as follows:

Article 81 - Revenue and Taxes

9.

~~(a) The following real and tangible personal property shall be exempt from assessment and from State, county and city ordinary taxation, except as otherwise stated herein, each and all of which exemptions shall be strictly construed.~~

~~(c) Property owned by a religious group or organization and actually used exclusively for public religious worship, including parsonages and convents, and property owned by any such group or organization and actually used exclusively for educational purposes, if application for an exemption as required by § 9D of this Article is made within 18 months after the religious group or organization becomes the owner of the property and the exemption is approved, a rebate shall be paid in an amount equal to the tax levied against the property that were paid by the religious group or organization between the time it became the owner of the property and the time the exemption was granted.~~

~~SECTION 2. AND BE IT FURTHER ENACTED, That the provisions of this Act and the rebate mandated under its provisions shall apply to all religious groups and organizations making application for an exemption on or after January 17, 1979.~~

9E.

Whenever any property becomes wholly exempt from assessment and taxation, under any provision of this Code, [between the date of finality and the semiannual date of finality next following,] any assessment placed upon said property and any taxes levied upon said assessment, for the taxable year next following the date upon which said property becomes exempt, shall be abated; provided, however, that the owner of said property shall file an application for said abatement with the supervisor of assessments of the counties or Baltimore City or the Director of the State Department of Assessments and Taxation, as the case may be, on or before [the said semi-annual] SEPTEMBER 1 OF THE NEXT date of finality.

SECTION -3- 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1980.