

Article 81 - Revenue and Taxes
 Section 9(e-2) and ~~126-10~~
 Annotated Code of Maryland
 (1980 Replacement Volume)

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 BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland be repealed, amended, or enacted to read as follows: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 are exempt from assessment and from State, county, and city ordinary taxation, except as otherwise stated, which exemptions shall be strictly construed:

(E-2) (1) PROPERTY OWNED BY A CONTINUING CARE FACILITY FOR THE AGED WHICH IS USED FOR ANY OF THE FOLLOWING PURPOSES:

(I) LICENSED UNDER ARTICLE 43 OF THIS CODE TO PROVIDE NURSING CARE, DOMICILLIARY CARE, OR COMPREHENSIVE CARE AND USED FOR SUCH PURPOSES, WHICH PROPERTY IS DEEMED TO INCLUDE THAT PORTION OF LAND AND CENTRAL ADMINISTRATIVE AND SERVICE FACILITIES REASONABLY ALLOCABLE TO THE LICENSED HEALTH CARE FACILITY; OR

(II) USED EXCLUSIVELY FOR RELIGIOUS WORSHIP, ~~AND.~~

~~(III) USED AS A COMMUNITY FACILITY NECESSARY TO PROVIDE CONTINUING CARE FOR PERSONS RESIDING IN INDEPENDENT LIVING UNITS.~~

~~(2) THE PORTION OF THE PROPERTY OF A CONTINUING CARE FACILITY FOR THE AGED WHICH IS NOT EXEMPT UNDER PARAGRAPH (1) OF THIS SUBSECTION SHALL BE EXEMPT IF MORE THAN 20 PERCENT OF THE RESIDENTS OF THE FACILITY ARE "FAMILIES OF LIMITED INCOMES" AS DEFINED UNDER ARTICLE 41, § 266DD-3(c) AND THE APPLICABLE RULES AND REGULATIONS OF THE COMMUNITY DEVELOPMENT ADMINISTRATION. A CONTINUING CARE FACILITY FOR THE AGED WHICH IS NOT EXEMPT UNDER PARAGRAPH (1) OR THIS PARAGRAPH SHALL BE SUBJECT TO TAX UNDER § 126-10.~~

(3) (2) "CONTINUING CARE FACILITIES FOR THE AGED" AS USED IN THIS SUBSECTION MEANS ANY FACILITY PROVIDING CONTINUING CARE AS THE TERM CONTINUING CARE IS DEFINED IN ARTICLE 70B WHICH IS EXEMPT FROM FEDERAL INCOME TAX UNDER § 501(C)(3) OF THE INTERNAL REVENUE CODE, ~~AND WHICH CONTAINS INDEPENDENT LIVING UNITS THAT ARE NOT REQUIRED TO BE LICENSED UNDER ARTICLE 43.~~

(4) (3) THIS SECTION SHALL BE EFFECTIVE FOR TAX YEARS BEGINNING ON OR AFTER JANUARY 1, 1980.