

**Article - Tax - Property**

8-210.

Marshland shall be valued at a rate [equivalent to 50% of the highest rate that is used to value Class E land under § 8-209 of this subtitle] ESTABLISHED IN REGULATIONS ADOPTED BY THE DEPARTMENT AND LESS THAN THE LOWEST AGRICULTURAL LAND RATE.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 2005.

Approved April 12, 2005.

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**CHAPTER 30**

**(House Bill 130)**

AN ACT concerning

**Property Tax Exemptions - Charitable or Educational Purposes - Requirements**

FOR the purpose of altering certain ownership requirements for property to be eligible for a property tax exemption for charitable or educational purposes; and generally relating to requirements for a certain property tax exemption.

BY repealing and reenacting, with amendments,  
Article - Tax - Property  
Section 7-202(b)  
Annotated Code of Maryland  
(2001 Replacement Volume and 2004 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

**Article - Tax - Property**

7-202.

(b) (1) Except as provided in subsection (c) of this section, property is not subject to property tax if the property:

(i) is necessary for and actually used exclusively for a charitable or educational purpose to promote the general welfare of the people of the State, including an activity or an athletic program of an educational institution; and

(ii) is owned by:

1. a nonprofit hospital;