

Among the decodified provisions are provisions that granted exemptions from taxation. These decodifications are consistent with Art. 81, §§ 8(1) and (2) and 9(b) of the Code, under which the State reserves, with respect to federal property, the power of taxation to the fullest extent permitted by the United States Constitution. See 28 Op. Att'y Gen. 235, 237 (1943), which antedates enactment of the current law as to taxation.

Also in subsection (b) of this section, the phrase "on or before May 31, 1943" is substituted for the former word "heretofore", for clarity.

As to federal law governing jurisdiction, see also 40 U.S.C. § 255, which requires an affirmative action for the acceptance of jurisdiction with respect to land purchased after 1940. Note also that the United States may retrocede jurisdiction.

Defined term: "Person" § 1-101

14-103. RECORDATION.

THE UNITED STATES SHALL RECORD THE DEEDS AND OTHER TITLE DOCUMENTS WITH RESPECT TO LAND THAT THE UNITED STATES ACQUIRES IN THE LAND RECORDS FOR THE COUNTY WHERE THE LAND IS LOCATED.

REVISOR'S NOTE: This section is new language derived without substantive change from the second clause of former Art. 96, § 1 and the second clause of § 19.

It is revised to apply to all purchases, to conform to RP § 3-101(a).

Former Art. 96, § 28, which is decodified, contained a similar requirement as to land purchased under its provisions.

Defined term: "County" § 1-101

14-104. CONDEMNATION.

(A) PROCEEDINGS.

CONDEMNATION OF PRIVATE PROPERTY BY THE UNITED STATES SHALL BE IN ACCORDANCE WITH TITLE 12 OF THE REAL PROPERTY ARTICLE.

(B) QUANTITY OF LAND.

(1) EXCEPT AS PROVIDED IN PARAGRAPH (2) OF THIS SUBSECTION, THIS TITLE DOES NOT AUTHORIZE ACQUISITION, BY CONDEMNATION, OF ANY TRACT OF LAND THAT EXCEEDS 10 ACRES.