

The General Assembly may wish to consider if this section is duplicative of § 6-203 of this article. Both sections grant a broad power to a municipal corporation to tax or to exempt, the difference being that this section grants the power for 5 specific kinds of property, while § 6-203 of this article grants the power to all property.

Defined terms: "Assessment" § 1-101
 "County property tax" § 1-101 "Department" § 1-101
 "Governing body" § 1-101 "Law" § 1-101
 "Municipal corporation" § 1-101
 "Municipal corporation property tax" § 1-101
 "Supervisor" § 1-101

SUBTITLE 2. GENERAL PROPERTY TAX EXEMPTIONS.

7-201. CEMETERIES.

(A) PROPERTY OWNED BY INDIVIDUALS OR RELIGIOUS GROUPS.

EXCEPT AS OTHERWISE PROVIDED IN SUBSECTION (B) OF THIS SECTION, PROPERTY OWNED BY AN INDIVIDUAL OR A RELIGIOUS GROUP IS NOT SUBJECT TO PROPERTY TAX IF THE PROPERTY IS ACTUALLY USED EXCLUSIVELY TO BURY DEAD INDIVIDUALS.

(B) PROPERTY OWNED BY CEMETERY OR MAUSOLEUM.

PROPERTY OWNED BY A CEMETERY OR MAUSOLEUM COMPANY IS NOT SUBJECT TO PROPERTY TAX, IF:

(1) THE PROPERTY IS ACTUALLY USED EXCLUSIVELY TO BURY DEAD INDIVIDUALS; AND

(2) THE CEMETERY OR MAUSOLEUM COMPANY:

(I) IS NOT ORGANIZED FOR PROFIT; AND

(II) USES ITS FUNDS ONLY TO MAINTAIN OR IMPROVE THE PROPERTY.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 9(a) and (d).

In this section and throughout this subtitle, the reference to property as "not subject to property tax" is used as the standard language to introduce an exemption.

In subsection (a) of this section, the word "individual" is substituted for the former word "persons" to clarify the scope of this exemption.