

substituted for the former reference to "city" to clarify the scope of the exemption.

Defined terms: "Corporation" § 1-101
 "Includes"; "including" § 1-101
 "Municipal corporation" § 1-101 "Property" § 1-101
 "Property tax" § 1-101 "Real property" § 1-101

7-203. CHESAPEAKE BAY FOUNDATION.

PROPERTY IS NOT SUBJECT TO PROPERTY TAX IF THE PROPERTY:

AND

(1) IS OWNED BY THE CHESAPEAKE BAY FOUNDATION, INC.;

(2) IS USED SOLELY FOR:

OR

(I) THE ENVIRONMENTAL EDUCATION OF THE PUBLIC;

(II) THE MAINTENANCE OF:

1. A NATURAL AREA FOR PUBLIC USE; OR

2. A SANCTUARY FOR WILDLIFE.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 9(a) and (1-1).

In the introductory language of this section, the former, specific references to "[r]eal" and "personal" are deleted as included in the defined term "property".

Defined terms: "Property" § 1-101
 "Property tax" § 1-101

7-204. CHURCHES.

PROPERTY THAT IS OWNED BY A RELIGIOUS GROUP OR ORGANIZATION IS NOT SUBJECT TO PROPERTY TAX IF THE PROPERTY IS ACTUALLY USED EXCLUSIVELY FOR:

(1) PUBLIC RELIGIOUS WORSHIP;

(2) A PARSONAGE OR CONVENT; OR

(3) EDUCATIONAL PURPOSES.

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

Defined terms: "Includes"; "including" § 1-101