

"Property tax" § 1-101      "Real property" § 1-101  
 "Supervisor" § 1-101      "Taxable year" § 1-101  
 "Value" § 1-101

7-209. FIRE COMPANIES AND RESCUE SQUADS.

PROPERTY IS NOT SUBJECT TO PROPERTY TAX IF THE PROPERTY:

(1) IS OWNED BY AN INCORPORATED, NONPROFIT FIRE COMPANY OR RESCUE SQUAD; AND

(2) IS NECESSARY FOR AND ACTUALLY USED EXCLUSIVELY FOR THE PURPOSES OF THE FIRE COMPANY OR RESCUE SQUAD, INCLUDING PROPERTY THAT:

(I) IS USED FOR:

1. TRAINING; OR
2. FUND RAISING AT CARNIVALS OR BAZAARS;

(II) IS HELD IN AN ADVANCED LAND ACQUISITION PROGRAM OF THE FIRE COMPANY OR RESCUE SQUAD;

(III) IS LEASED FOR NOT MORE THAN 60 DAYS DURING ANY 12-MONTH PERIOD, IF:

1. THE PROPERTY IS USED FOR A PURPOSE THAT IS RELATED TO THE PURPOSES OF THE FIRE COMPANY OR RESCUE SQUAD; AND

2. THE RENT THAT IS RECEIVED FROM THE PROPERTY IS USED EXCLUSIVELY FOR THE PURPOSES OF THE FIRE COMPANY OR RESCUE SQUAD; OR

(IV) IS LEASED TO ANY NONPROFIT ORGANIZATION, IF:

1. THE PROPERTY IS USED FOR A PURPOSE THAT IS RELATED TO THE PURPOSES OF THE FIRE COMPANY OR RESCUE SQUAD; AND

2. THE RENT THAT IS RECEIVED FROM THE PROPERTY IS USED EXCLUSIVELY FOR THE PURPOSES OF THE FIRE COMPANY OR RESCUE SQUAD.

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

In item (2)(iii)1. and (iv)1. of this section, the former phrase "fairly incidental to", as it related to the purposes of a fire company or rescue squad, is deleted as unnecessary in light of the broad phrase "related to".