

In the introductory language of item (2)(iii) and (iv) of this section, the former phrase "[a]fter the date of finality of January 1, 1973" is deleted as obsolete.

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

7-210. GOVERNMENT PROPERTY.

(A) IN GENERAL.

NOTWITHSTANDING § 6-102 OF THIS ARTICLE AND EXCEPT AS OTHERWISE PROVIDED UNDER THIS SECTION, GOVERNMENT-OWNED PROPERTY IS NOT SUBJECT TO PROPERTY TAX, IF THE PROPERTY:

(1) IS DEVOTED TO A GOVERNMENTAL USE OR PURPOSE; AND

(2) IS OWNED BY:

(I) THE FEDERAL GOVERNMENT;

(II) THE STATE;

(III) A COUNTY OR A MUNICIPAL CORPORATION; OR

(IV) AN AGENCY OR INSTRUMENTALITY OF THE FEDERAL GOVERNMENT, THE STATE, A COUNTY, OR OF A MUNICIPAL CORPORATION.

(B) LIMITATION ON AGENCY OR INSTRUMENTALITY OWNERSHIP.

THE EXEMPTION PROVIDED FOR THE PROPERTY OWNED BY AN AGENCY OR INSTRUMENTALITY IN SUBSECTION (A)(2)(IV) OF THIS SECTION APPLIES ONLY TO THE EXTENT THAT A LAW EXEMPTS THE PROPERTY.

REVISOR'S NOTE: Subsections (a) and (b) are new language derived without substantive change from former Art. 81, § 9(a) and (b)(1).

In subsection (a) of this section, the introductory language "[n]otwithstanding § 6-102 of this article" is added for clarity.

In subsection (a)(2)(iii) of this section, the former reference to "the City of Baltimore" is deleted as included in the defined term "county".

Also in subsection (a)(2)(iii) of this section, the defined term "municipal corporation" is substituted for the former word "city", for clarity.

Former Art. 81, § 9(b)(2), which related to government property that is exempt from property tax in