

accordance with the United States Constitution and the limitations of that exemption, is deleted as superfluous.

Former Art. 81, § 214(b), which provided for an exemption under § 511 of Public Law 84-1020, the Housing Act of 1956 (now 70 Stat. 1091, 1110-11), is transferred to the Session Laws.

As to special provisions concerning the exempt status of certain federal property see Art. 96, §§ 3, 28, and 47.

Defined terms: "County" § 1-101  
 "Law" § 1-101 "Municipal corporation" § 1-101  
 "Property" § 1-101 "Property tax" § 1-101

#### 7-211. INTEREST IN GOVERNMENT PROPERTY.

##### (A) NATIONAL DEFENSE USE.

AN INTEREST OF A PERSON IN PROPERTY OF THE FEDERAL GOVERNMENT OR OF THE STATE IS NOT SUBJECT TO PROPERTY TAX IF THE PERSON HOLDS AN INTEREST IN THE PROPERTY UNDER A CONTRACT WITH THE FEDERAL GOVERNMENT, THE STATE, OR A COUNTY OR MUNICIPAL CORPORATION OF THIS STATE FOR:

(1) MANUFACTURING, CONSTRUCTING, OR ASSEMBLING EQUIPMENT, SUPPLIES, OR COMPONENT PARTS FOR NATIONAL DEFENSE PURPOSES; OR

(2) RESEARCH OR DEVELOPMENT FOR NATIONAL DEFENSE PURPOSES.

##### (B) PUBLIC USE.

AN INTEREST OF A PERSON IN PROPERTY OF THE FEDERAL GOVERNMENT, THE STATE, A COUNTY, OR A MUNICIPAL CORPORATION IS NOT SUBJECT TO PROPERTY TAX, IF THE PROPERTY IS USED FOR A CONCESSION THAT:

(1) IS LOCATED IN A PUBLIC AIRPORT, PARK, MARKET, OR FAIRGROUND; AND

(2) IS AVAILABLE FOR USE BY THE GENERAL PUBLIC.

##### (C) PAYMENTS IN LIEU OF TAX.

AN INTEREST OF A PERSON IN ANY PROPERTY OF THE FEDERAL GOVERNMENT OR THE STATE IS NOT SUBJECT TO PROPERTY TAX, IF THE GOVERNMENT THAT OWNS THE PROPERTY MAKES NEGOTIATED PAYMENTS IN LIEU OF TAX PAYMENTS.

##### (D) PORT FACILITIES.