

In subsection (b) of this section, the defined term "municipal corporations" is substituted for the former reference to "municipal governments", for clarity.

Also in subsection (b) of this section, the former reference to a concession "for occupancy" is deleted as superfluous.

In subsection (c) of this section, the reference to the "government that owns the property" is substituted for the former reference to the "aforesaid owners", for clarity.

In subsection (d)(1)(i) of this section, the phrase "useful or designed for use" is substituted for former, inconsistent phrases such as "necessary or useful" and "now in use or hereafter designed for use", for clarity.

Also in subsection (d)(1)(i) of this section, the former reference to a "modern" port is deleted as unnecessary and misleading.

In subsection (d)(2) of this section, the phrase "county or municipal corporation" is substituted for the former term "political subdivision", for clarity.

In subsection (e)(2) of this section, the reference to "voluntary contributions" is deleted as superfluous.

Former Art. 81, § 8(7)(e)(iv), which related to local exemptions provided for municipal and county property tax, now appears as § 7-501 of this title.

Defined terms: "County" § 1-101
 "Includes"; "including" § 1-101 "Manufacturing" § 1-101
 "Municipal corporation" § 1-101 "Person" § 1-101
 "Property" § 1-101 "Property tax" § 1-101

7-212. GUNPOWDER YOUTH CAMPS.

PROPERTY IS NOT SUBJECT TO PROPERTY TAX IF THE PROPERTY:

- (1) IS OWNED BY THE GUNPOWDER YOUTH CAMPS, INC.; AND
- (2) IS USED EXCLUSIVELY AS A NONPROFIT YOUTH CAMP.

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

In the introductory language of this section, the former words "[r]eal and tangible personal" are deleted as included in the defined term "property". As to intangible personal property, see the General Revisor's Note to Title 9 of this article.