

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

7-213. HART-MILLER-PLEASURE ISLAND PROPERTY.

PROPERTY IS NOT SUBJECT TO PROPERTY TAX IF THE PROPERTY IS HELD AS AN EASEMENT BY THE MARYLAND ENVIRONMENTAL TRUST ON THE HART-MILLER-PLEASURE ISLAND CHAIN IN BALTIMORE COUNTY AND IS USED:

- (1) TO MAINTAIN THE ISLAND CHAIN AS AN OPEN AREA;
- (2) TO ASSIST THE STATE IN MAKING PARK AND RECREATIONAL FACILITIES AVAILABLE TO THE PUBLIC FOR RECREATIONAL AND EDUCATIONAL PURPOSES; AND
- (3) TO REDEPOSIT THE SPOIL AND THE BALTIMORE COUNTY TRIBUTARY SPOIL AS PROVIDED BY §§ 8-1601 THROUGH 8-1602.2 OF THE NATURAL RESOURCES ARTICLE.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 9(a) and (1-4).

The reference to an "easement" is added to clarify that the property interest that is exempted in the former law is only an easement, rather than a fee simple interest.

The former words "real and personal" are deleted as included in the defined term "property".

The reference to the "Maryland Environmental Trust" is substituted for the former reference to "the grantee in interest ... as defined in § 5-1202.2(a)(1) of the Natural Resources Article", for clarity.

The General Assembly may wish to consider deleting this section. The apparent owner of the property, the State of Maryland, and the Maryland Environmental Trust are both exempt entities under § 7-210 of this title. There would appear to be no need for an exemption of an easement held by an exempt organization.

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7-214. HISTORICAL SOCIETIES; WAR MEMORIALS.

(A) HISTORICAL SOCIETIES.

PROPERTY IS NOT SUBJECT TO PROPERTY TAX IF THE PROPERTY: