

(1) IS OWNED BY A NONPROFIT HISTORICAL SOCIETY, MUSEUM, OR ACADEMY, THE PURPOSES OF WHICH ARE SOLELY TO STUDY THE HISTORY OF OR TO MAINTAIN AND PRESERVE HISTORIC HOMES, PLACES, AND PERSONAL PROPERTY FOR THE USE AND BENEFIT OF THE PUBLIC; AND

(2) IS ACTUALLY USED EXCLUSIVELY FOR THE PURPOSES OF ANY OF THESE ORGANIZATIONS.

(B) WAR MEMORIALS.

UP TO 15 ACRES OF PROPERTY IS NOT SUBJECT TO PROPERTY TAX IF THE PROPERTY:

(1) IS OWNED BY A NONPROFIT ORGANIZATION FOR THE PURPOSE OF MAINTAINING A COMMEMORATIVE PARK OR SITE FOR A MONUMENT TO THE VETERANS OF THE ARMED SERVICES OF:

(I) THE UNITED STATES; OR

(II) THE CONFEDERATE STATES OF AMERICA; AND

(2) IS ACTUALLY USED EXCLUSIVELY FOR THE PURPOSES OF THESE ORGANIZATIONS.

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

In subsection (a)(1) of this section, the former, specific references to "transportation museum" and "historical museum" are deleted as included in the broad word "museum".

Also in subsection (a)(1) of this section, the former word "incorporated", which modified historical society, is deleted as unnecessary since former Art. 81, § 9(h) provides for both an "incorporated nonprofit historical society" and a "historical ... society".

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

7-215. HOUSING AUTHORITY PROPERTY.

(A) "AUTHORITY" DEFINED.

IN THIS SECTION, "AUTHORITY" MEANS AN AUTHORITY AS DEFINED IN ARTICLE 44A, § 3 OF THE CODE.

(B) EXEMPTION.

SUBJECT TO SUBSECTION (C) OF THIS SECTION, THE PROPERTY OF AN AUTHORITY IS NOT SUBJECT TO PROPERTY TAX.