

The revision of the nonprofit housing corporation provisions of present Art. 44A, § 22, now appears in § 7-503 of this title.

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

7-216. IZAAK WALTON LEAGUE.

PROPERTY IS NOT SUBJECT TO PROPERTY TAX IF:

(1) THE PROPERTY IS OWNED BY THE IZAAK WALTON LEAGUE AND IS USED SOLELY FOR MAINTAINING A NATURAL AREA FOR PUBLIC USE, FOR A SANCTUARY, OR FOR WILDLIFE; OR

(2) THE PROPERTY OR ANY INTEREST IN THE PROPERTY IS TRANSFERRED BY THE IZAAK WALTON LEAGUE AND IS USED SOLELY FOR MAINTAINING A NATURAL AREA FOR PUBLIC USE, OR A SANCTUARY, OR FOR WILDLIFE.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 9(a) and (1-2).

In the introductory language of this section, the former specific references to "[r]eal" and "personal" are deleted as included in the defined term "property".

In item (2) of this section, the defined term "property" is substituted for the former reference to "title", for clarity.

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

7-217. MARYLAND ORNITHOLOGICAL SOCIETY, INC.

(A) IN GENERAL.

EXCEPT AS PROVIDED IN SUBSECTION (B) OF THIS SECTION, PROPERTY IS NOT SUBJECT TO PROPERTY TAX IF THE PROPERTY:

(1) IS OWNED BY THE MARYLAND ORNITHOLOGICAL SOCIETY, INC.; AND

(2) IS USED SOLELY FOR:

(I) THE MAINTENANCE OF A NATURAL AREA FOR PUBLIC USE;

(II) A SANCTUARY FOR WILDLIFE;