

"political subdivision" and "city", respectively, for clarity.

In subsection (b)(2) of this section, the phrase "the owner pays the political subdivision" is substituted for the former phrase "upon the entry of the executive body of the subdivision and the institution, organization, or corporation into an agreement for the payment of", to reflect current practice.

In subsections (b)(2) and (c) of this section, the defined term "property tax" is substituted for the former words "all State and local taxes" and "taxes", respectively, for clarity.

In subsection (c) of this section, the phrase "previously imposed" is substituted for the former word "levied", for clarity.

The General Assembly may wish to consider substituting a reference to "county and municipal corporation" for the present, ambiguous references to "political subdivision". Currently, it is not clear if the agreement should be made between a county and the owner or among a county, a municipal corporation (if applicable), and the owner.

Also the General Assembly may wish to consider specifying the manner of approval of agreements under this section -- e.g., mandating the governing body of the political subdivision to authorize the exemption by law, subject to the agreement for payments-in-lieu.

The revision of the housing authority exemption provisions of present Art. 44A, § 22 now appear in § 7-215 of this title.

Defined terms: "County" § 1-101
 "Includes"; "including" § 1-101 "Governing body" § 1-101
 "Municipal corporation" § 1-101 "Person" § 1-101
 "Property tax" § 1-101 "Real property" § 1-101

7-504. SAME -- HOUSING IN BALTIMORE CITY.

(A) REQUIREMENTS FOR EXEMPTION.

(1) IN THIS SUBSECTION, "SERVICE FACILITIES" INCLUDES NONDWELLING COMMERCIAL AND COMMUNITY FACILITIES, COMMUNITY ROOMS, DINING HALLS, AND INFIRMARIES.

(2) REAL PROPERTY IS EXEMPT FROM BALTIMORE CITY PROPERTY TAX IF:

(1) THE REAL PROPERTY IS EXEMPTED UNDER THE EXPRESS TERMS OF AN APPROVED URBAN RENEWAL LAND DISPOSITION AGREEMENT;