

The former phrase "for purposes of State and local taxation" is deleted as superfluous.

Defined term: "Assess" § 1-101

8-302. SAME -- AIRPLANE LANDING STRIPS.

FOR PURPOSES OF THE COUNTY PROPERTY TAX ONLY, IN ANY COUNTY IN WHICH AUTHORIZED BY THE GOVERNING BODY OF THE COUNTY, AN IMPROVED AIRPLANE LANDING STRIP MAY NOT BE ASSESSED TO THE OWNER OF THE REAL PROPERTY ON WHICH IT IS LOCATED IF THE LANDING STRIP IS:

- (1) LOCATED ON PRIVATELY OWNED LAND;
- (2) USED BY THE PUBLIC; AND
- (3) LICENSED UNDER TITLE 5 OF THE TRANSPORTATION

ARTICLE.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 19(a)(6).

The word "only" is added to emphasize that this section relates exclusively to county property tax.

The reference to "the owner" as not being assessed is added for clarity and to conform to the language used elsewhere in this title.

The defined term "real property" is substituted for the former reference to "property", for clarity.

Defined terms: "Assess" § 1-101

"County" § 1-101 "County property tax" § 1-101

"Governing body" § 1-101 "Real property" § 1-101

8-303. SAME -- FAIR HILL PROPERTY IN CECIL COUNTY.

FOR PURPOSES OF THE CECIL COUNTY PROPERTY TAX ONLY, THE BUILDINGS LOCATED AT FAIR HILL THAT ARE USED PRIMARILY FOR FUND RAISING EVENTS FOR THE UNION HOSPITAL OF CECIL COUNTY, MAY NOT BE ASSESSED TO THE OWNER OF THE LAND ON WHICH THEY ARE LOCATED. THESE BUILDINGS ARE:

- (1) FARMERS' GRANDSTAND AND BLEACHERS;
- (2) NATIONAL CUP, AINTREE, AND FAIR HILL STANDS;
- (3) MUTUAL BUILDING;
- (4) GREEN BARN FOR RACES;