"Department" § 1-101 "Governing body" § 1-101
"Property" § 1-101 "Property tax" § 1-101
"Real property" § 1-101 "Tax roll" § 1-101
"Value" § 1-101

9-202. CEMETERY PROPERTY DWELLING.

THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE GOVERNING BODY OF A COUNTY OR OF A MUNICIPAL CORPORATION MAY GRANT, BY LAW, A PROPERTY TAX CREDIT AGAINST THE COUNTY OR MUNICIPAL CORPORATION PROPERTY TAX IMPOSED ON ANY IMPROVEMENT OF REAL PROPERTY THAT IS:

(1) LOCATED ON CEMETERY PROPERTY EXEMPT FROM PROPERTY TAX ON REAL PROPERTY UNDER § 7-201 OF THIS ARTICLE; AND

(2) USED AS A DWELLING BY AN EMPLOYEE OF THE OWNER OF THE CEMETERY PROPERTY.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 12F-9.

In the introductory language to this section, the reference to the "Mayor and City Council of Baltimore City or the governing body of a county or of a municipal corporation" is substituted for the former phrase to "local" governing body, for clarity.

Also in the introductory language of this section, the defined term "law" is substituted for the phrase "ordinance or resolution", for clarity.

Defined terms: "County" § 1-101
"County property tax" § 1-101 "Governing body" § 1-101
"Law" § 1-101 "Municipal corporation" § 1-101
"Municipal corporation property tax" § 1-101
"Property" § 1-101 "Property tax" § 1-101
"Real property" § 1-101

9-203. ENERGY DEVICES.

(A) TAX CREDIT.

THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE GOVERNING BODY OF A COUNTY OR OF A MUNICIPAL CORPORATION MAY GRANT, BY LAW, A TAX CREDIT AGAINST THE COUNTY OR MUNICIPAL CORPORATION PROPERTY TAX IMPOSED ON A STRUCTURE, IF TO HEAT OR COOL THE STRUCTURE OR TO PROVIDE HOT WATER FOR USE IN THE STRUCTURE, THE STRUCTURE USES:

(1) A SOLAR ENERGY DEVICE;

(2) A GEOTHERMAL ENERGY DEVICE; OR