

(a) The following real and tangible personal property are exempt from assessment and from State, county, and city ordinary taxation, except as otherwise stated, which exemptions shall be strictly construed:

(e) Property owned by (1) any incorporated or unincorporated nonprofit hospitals and asylums (but not exceeding 100 acres of land appurtenant to any hospital or asylum), and personal property leased by them under a lease noncancellable except for cause for an initial period which exceeds one year; or by (2) any nonprofit charitable, fraternal or sororal, benevolent, educational, or literary institutions or organizations, including public libraries subject to the provisions of Title 23 of the Education Article and nonpolitical, nonstock men's or women's clubs (but not exceeding 100 acres of land outside any city appurtenant to any institution or organization); when any of such property described above is actually used exclusively for and necessary for charitable, benevolent, or educational purposes (including athletic programs and activities of an educational institution) in the promotion of the general public welfare of the people of the State. In the case of fraternal or sororal organizations, the exemption shall extend only to those existing solely for the mutual benefit of their members and beneficiaries, which have a lodge system with ritualistic form of work and a representative form of government, and this term shall not mean any college or high school fraternities or sororities or other fraternal or sororal organizations with membership which is restricted wholly or largely to students or graduates of educational institutions or professional schools. This exemption shall also extend to any property used for the purposes set out in this subsection, which is held by a corporation or association or by trustees for the sole benefit of any of the above organizations. In the case of a nonprofit housing corporation this exemption shall not extend to the property of the nonprofit housing corporation based solely on the fact that it is a nonprofit housing corporation; but rather, on the fact that the corporation's property is, in fact, devoted to a charitable, benevolent, educational or general public welfare purpose.

~~(e-2)-(1)--Property--owned--by--a--continuing--care--facility--for--the--aged--WHICH--IS--NOT--OTHERWISE--EXEMPT--FROM--TAXATION--UNDER--SUBSECTION--(E)--OF--THIS--SECTION--which--is--used--for--any--of--the--following--purposes-~~

(e-2) (1) Property WHICH IS NOT OTHERWISE EXEMPT FROM TAXATION UNDER SUBSECTION (E) OF THIS SECTION WHICH IS owned by a continuing care facility for the aged which is used for any of the following purposes:

(1) Licensed under the Health - General Article to provide nursing care, domiciliary care, or comprehensive care and used for such purposes, which property is deemed to include that portion of land and central administrative and service