

facilities reasonably allocable to the licensed health care facility; [or]

(ii) Used exclusively for religious worship; OR

(III) USED EXCLUSIVELY FOR ADMINISTRATION OR FOR PROVIDING NONPROFIT SERVICES AND ACTIVITIES TO RESIDENTS, WHICH SHALL INCLUDE THAT PORTION OF LAND REASONABLY ALLOCABLE TO PROVIDING SUCH ADMINISTRATION, ACTIVITIES, OR SERVICES, BUT MAY NOT INCLUDE INDEPENDENT LIVING UNITS. NOTHING IN THIS PARAGRAPH SHALL AFFECT THOSE INDEPENDENT LIVING UNITS QUALIFYING FOR EXEMPTION PURSUANT TO SUBSECTION (E) OF THIS SECTION.

(2) "Continuing care facilities for the aged" as used in this subsection means any facility providing continuing care as the term continuing care is defined in Article 70B which is exempt from federal income tax under § 501(c)(3) of the Internal Revenue Code.

(3) This section shall be effective for tax years beginning on or after January 1, 1980.

SECTION 2. AND BE IT FURTHER ENACTED, That the Laws of Maryland read as follows:

Article - Tax - Property

7-206.

(a) In this section, "facility" means a continuing care facility for the aged that:

(1) provides continuing care as defined in Article 70B, § 7(b) of the Code;

(2) is licensed as a related institution under title 19, subtitle 3 of the Health - General article;

(3) is certified by the Office on Aging; and

(4) is exempt from federal income tax under § 501(c)(3) of the Internal Revenue Code.

(b) Property THAT IS NOT OTHERWISE EXEMPT FROM TAXATION UNDER THIS SECTION OR ~~§-9-318(A){2}-OF-THIS-ARTICLE~~ § 7-202 OF THIS SUBTITLE is not subject to property tax if the property:

(1) is owned by a facility; and

(2) is used:

(i) exclusively for religious worship; [or]