

7-207.

(f) (1) The governing body of a COUNTY OR A municipal corporation may authorize, by law, a refund to a blind individual who receives an exemption under this section for any COUNTY OR municipal corporation property tax paid in the taxable years in which an exemption was authorized but not granted.

(2) A COUNTY OR municipal corporation may not authorize a refund for a surviving spouse.

7-503.

(a) (1) In this subsection, "essential service facilities" includes dining halls, community rooms, and infirmaries.

(2) Real property that meets the requirements of subsection (b) of this section is not subject to property tax if:

(i) the owner of the real property is:

1. a person who meets the ownership requirements of § 7-202 of this title;

2. a nonprofit corporation that is exempt from income tax under Article 81, § 288(d) of the Code; or

3. a nonprofit housing corporation as defined in Article 44A, § 3 of the Code; and

(ii) the owner of the real property is engaged solely in constructing, operating, or managing rental housing and other related essential service facilities that:

1. are substantially completed or substantially rehabilitated on and after July 1, 1973, or, in Montgomery County, substantially completed or substantially rehabilitated on and after January 1, 1968;

2. are PARTIALLY OR TOTALLY financed under a government program that provides housing for low income families; and

3. are operated on a nonprofit basis with the revenues from the operation of the housing and facilities controlled under the government program in order not to produce any net income.

8-104.

(b) Notwithstanding a revaluation under subsection (c) of this section, the Department or supervisor shall value all real property once in every {3-year cycle} 3-YEARS based on a physical inspection of the real property.