

(8) property that is:

- (i) owned by the Freestate Riding Club, Inc.; AND
- (ii) used only for nonprofit athletic recreation.

DRAFTER'S NOTE:

Error: Omitted conjunction in § 9-318(c)(8) of the Tax - Property Article.

Occurred: Ch. 390, Acts of 1994.

10-204.

(b) An owner is eligible for a payment deferral under subsection (a) of this section if the owner or at least 1 of the owners:

(2) (iii) has been found permanently and totally disabled by a county health officer or the Baltimore City Commissioner of Health; and

DRAFTER'S NOTE:

Error: Capitalization error in § 10-204(b)(2)(iii) of the Tax - Property Article.

Occurred: Publication of 1988 Cumulative Supplement to the 1986 Volume of the Tax - Property Article. Correction by the Michie Company in the 1994 Cumulative Supplement of the Tax - Property Article is validated by this Act.

13-303.

(c) Except as provided by § 13-305(c)(2) of this subtitle, the agricultural land transfer tax determined under [subsections (a) or (b)] SUBSECTION (A) OR SUBSECTION (B) of this section is reduced by 25% for each consecutive full taxable year before a transfer in which property tax on the agricultural land was paid on the basis of any assessment other than the farm or agricultural use assessment under § 8-209 of this article.

DRAFTER'S NOTE:

Error: Stylistic error in § 13-303(c) of the Tax - Property Article.

Occurred: Ch. 8, § 2, Acts of 1985.

13-404.

(b) (1) Articles of transfer are not subject to county transfer tax if the articles of transfer are for:

(ii) a deed made[:

1.] under a reorganization described in § 368(a) of the Internal Revenue Code; or