4-114.

- (a) All property granted, conveyed, devised, or bequeathed for the use of a particular public school or school system:
- (1) Shall be held in trust for the benefit of the school or school system by the appropriate county board [or, in Baltimore City, by the Mayor and City Council]; and
 - (2) Is exempt from all State and local taxes.
- (b) Money invested in trust for the benefit of the public schools for any county or city is exempt from all State and local taxes.

4-115.

- (a) [This section does not apply to Baltimore City.] IN THIS SUBTITLE, "COUNTY COUNCIL" MEANS, IN BALTIMORE CITY, THE MAYOR AND CITY COUNCIL OF BALTIMORE.
 - (b) With the approval of the State Superintendent, each county board may:
 - (1) Buy or otherwise acquire land, school sites, or buildings; and
- (2) Rent, repair, improve, and build school buildings or approve contracts for doing so, if the plans conform to the bylaws, rules, and regulations of the State Board.
- (c) (1) If, with the approval of the State Superintendent, a county board finds that any land, school site, or building no longer is needed for school purposes, it shall be transferred by the county board to the county commissioners or county council and may be used, sold, leased, or otherwise disposed of, except by gift, by the county commissioners or county council.
- (2) With the approval of the State Superintendent, the Cecil County Board may transfer, with or without charge, any of its property to the board of trustees of a public community college.
- (d) In Baltimore County, the Baltimore County Board of Education must notify the Baltimore County Office of Planning and Zoning of any schools it is considering for closure and request from that Office a written recommendation on the proposed action. If the Office of Planning and Zoning wishes to make a recommendation, it must be submitted to the Board no later than November 1 of the calendar year preceding the proposed closure. The Board of Education shall consider these recommendations at least 3 months before taking final action. These provisions may be waived by mutual agreement.

4–116.

- (a) [This section does not apply to Baltimore City.
- (b)] (1) If there is a commission or agency with legal responsibility for county planning for land use, the county board shall:
 - (i) Consult with the commission or agency; and