

Occurred: As a result of Ch. 178, Acts of 1989, which renumbered and reorganized Part II of Title 10, Subtitle 2 of the Tax - General Article.

**Article - Tax - Property**

1-402.

Property owners in this State have the following rights:

(12) the right to the consideration of the facts and reasons stated in a decision on an appeal from the Property Tax Appeal Board or the Maryland Tax Court when the assessment of a property is next reviewed, as provided in § [8-206] 8-205 of this article; and

**DRAFTER'S NOTE:**

Error: Erroneous cross-reference in § 1-402(12) of the Tax - Property Article.

Occurred: Ch. 12, Acts of 1990.

7-221.

(a) Personal property is not subject to valuation or to property tax, if the personal property is owned by an institution that is subject to the FINANCIAL INSTITUTION franchise tax under [Article 81, § 128A of the Code] TITLE 8, SUBTITLE 2 OF THE TAX - GENERAL ARTICLE.

**DRAFTER'S NOTE:**

Error: Obsolete cross-reference in § 7-221(a) of the Tax - Property Article.

Occurred: As a result of Ch. 2, Acts of 1988.

7-503.

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

(i) 1. C. a nonprofit housing corporation as defined in Article 44A, § [3] 1-103(P) of the Code; and

(ii) 1. a limited partnership whose managing general partner is:

A. a housing authority as defined in Article 44A, § [3(a)] 1-103(C) of the Code; or

**DRAFTER'S NOTE:**

Error: Obsolete cross-reference in § 7-503 (a)(2)(i)1.C and (ii)1.A of the