

~~(1) is situated on land that is owned by the federal government and located within the defined boundaries of a military installation; and~~

~~(2) is used for [national defense purposes or for] housing for military personnel and their families.~~

7-211.3.

(A) (1) IN THIS SECTION THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED.

(2) “FEDERAL ENCLAVE PROPERTY” MEANS REAL PROPERTY IMPROVEMENTS OR AN INTEREST IN REAL PROPERTY IMPROVEMENTS:

(I) THAT ~~IS~~ ARE LOCATED WITHIN THE DEFINED BOUNDARIES OF FEDERALLY OWNED LAND WHERE:

1. THE FEDERAL JURISDICTION WOULD PRECLUDE TAXATION BY THE STATE; AND

2. THE FEDERAL GOVERNMENT HAS WAIVED ITS IMMUNITY FROM STATE PROPERTY TAXATION BY LAW OR OTHER FORM OF CONSENT;

(II) THAT ~~IS~~ ARE EITHER:

1. OWNED BY A PERSON OTHER THAN THE FEDERAL GOVERNMENT; OR

2. HELD BY A PERSON THAT IS TAXABLE UNDER § 6-102(E) OF THIS ARTICLE; AND

(III) THAT ~~IS~~ ARE NOT OTHERWISE EXEMPT UNDER THIS TITLE OR ANY OTHER PROVISION OF LAW.

(IV) “FEDERAL ENCLAVE PROPERTY” DOES NOT INCLUDE ANY PROPERTY OWNED BY THE UNITED STATES DEPARTMENT OF VETERANS AFFAIRS THAT IS LEASED TO A PERSON THROUGH AN ENHANCED USE LEASE.

(3) “LOCAL JURISDICTION” MEANS A COUNTY AND, WHERE APPROPRIATE, A MUNICIPAL CORPORATION IN WHICH FEDERAL ENCLAVE PROPERTY IS LOCATED.