

ordinary---taxation,---except---as---otherwise---stated,---which exemptions---shall---be---strictly---construed.

(e)---Property---owned---by---(1)---any---incorporated---or unincorporated---nonprofit---hospitals---and---asylums---(but---not exceeding---100---acres---of---land---appurtenant---to---any---hospital---or asylum),---and---personal---property---leased---by---them---under---a---lease noncancelable---except---for---cause---for---an---initial---period---which exceeds---one---year,---or---by---(2)---any---nonprofit---charitable, fraternal---or---society,---benevolent,---educational,---or---literary institutions---or---organizations,---including---public---libraries subject---to---the---provisions---of---Title---23---of---the---Education Article---and---nonpolitical,---nonstock---men's---or---women's---clubs (but---not---exceeding---100---acres---of---land---outside---any---city appurtenant---to---any---institution---or---organization)---AND---REAL PROPERTY---LEASED---BY---THEM---UNDER---A---LEASE,---RECORDED---IN---THE---LAND RECORDS,---WHICH---IS---FOR---A---TERM---WHICH---EXCEEDS---25---YEARS,---AND---IS NONCANCELLABLE---EXCEPT---FOR---CAUSE,---when---any---of---such---property described---above---is---actually---used---exclusively---for---and necessary---for---charitable,---benevolent,---or---educational purposes---(including---athletic---programs---and---activities---of---an educational---institution)---in---the---promotion---of---the---general public---welfare---of---the---people---of---the---State,---in---the---case---of fraternal---or---society---organizations,---the---exemption---shall extend---only---to---those---existing---solely---for---the---mutual---benefit of---their---members---and---beneficiaries,---which---have---a--- lodge system---with---ritualistic---form---of---work---and---a---representative form---of---government,---and---this---term---shall---not---mean---any---college or---high---school---fraternities---or---societies---or---other---fraternal or---society---organizations---with---membership---which---is---restricted wholly---or---largely---to---students---or---graduates---of---educational institutions---or---professional---schools.---This---exemption---shall also---extend---to---any---property---used---for---the---purposes---set---out---in this---subsection,---which---is---held---by---a---corporation---or association---or---by---trustees---for---the---sole---benefit---of---any---of the---above---organizations.---In---the---case---of---a---nonprofit---housing corporation---this---exemption---shall---not---extend---to---the---property of---the---nonprofit---housing---corporation---based---solely---on---the fact---that---it---is---a---nonprofit---housing---corporation,---but---rather, on---the---fact---that---the---corporation's---property---is,---in---fact, devoted---to---a---charitable,---benevolent,---educational---or---general public---welfare---purpose.

9C.

(E-1) IN BALTIMORE CITY, THE MAYOR AND CITY COUNCIL MAY BY ORDINANCE GRANT A TAX CREDIT FROM CITY TAXATION FOR ANY REAL PROPERTY LEASED BY, USED EXCLUSIVELY FOR, AND OCCUPIED BY THE BALTIMORE ASSOCIATION FOR RETARDED CITIZENS, INC.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1982.