GENERAL REVISOR'S NOTE:

Former Art. 81, § 30(e), which provided for a discretionary decrease in property tax for property owners in municipal corporations in Allegany County, is transferred to the Public Local Laws of Allegany County.

TITLE 7. PROPERTY TAX EXEMPTIONS.

SUBTITLE 1. GENERAL PROVISIONS.

7-101. EXEMPTIONS -- STRICT RULE OF CONSTRUCTION.

PROPERTY TAX EXEMPTIONS PROVIDED UNDER THIS TITLE SHALL BE STRICTLY CONSTRUED.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 9(a), as that subsection provided for the strict construction of property tax exemptions.

The former reference to the "State, county, and city" imposing the property tax is deleted as unnecessary in light of Title 6, Subtitle 2 of this article, which specifically states the taxing authority of these governmental entities.

The defined term "property tax" is substituted for the former reference to "ordinary taxation", for clarity.

The phrase "provided under this title" is substituted for the former phrase "except as otherwise stated", for clarity.

Defined term: "Property tax" § 1-101

7-102. EXEMPTIONS BY LAW -- EFFECTIVE DATE.

UNLESS OTHERWISE PROVIDED IN THE LAW ESTABLISHING THE EXEMPTION, WHEN ANY PROPERTY IS EXEMPTED BY LAW FROM PROPERTY TAX, THE EXEMPTION IS EFFECTIVE ON THE NEXT DATE OF FINALITY AFTER THE EFFECTIVE DATE OF THE LAW.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 9F.

The defined term "property tax" is substituted for the reference to "assessment and taxation", for clarity.

The former phrase "made effective on or after June 1, 1965", which modified the word "law", is deleted as obsolete.

Defined terms: "Date of finality" § 1-101
"Law" § 1-101 "Property" § 1-101