"Property tax" §'1-101

7-103. EXEMPTIONS OF REAL PROPERTY -- PROCEDURE.

(A) APPLICATION FOR EXEMPTION.

REAL PROPERTY THAT IS SUBJECT TO EXEMPTION FROM PROPERTY TAX BY SUBTITLE 2 OF THIS TITLE IS NOT EXEMPTED UNTIL THE EXEMPTION HAS BEEN APPLIED FOR AND APPROVED UNDER THIS SECTION.

(B) APPLICATION REQUIREMENTS; CONTENTS OF APPLICATION.

(1) A PERSON CLAIMING AN EXEMPTION SHALL APPLY TO THE SUPERVISOR OF THE COUNTY WHERE THE REAL PROPERTY IS LOCATED ON THE FORM THAT THE DEPARTMENT REQUIRES.

(2) THE APPLICATION SHALL CONTAIN THE INFORMATION THAT THE DEPARTMENT REQUIRES.

(C) COPY TO DEPARTMENT.

THE SUPERVISOR SHALL SEND A COPY OF EACH APPLICATION TO THE DEPARTMENT FOR APPROVAL OR REJECTION.

(D) ENTRY OF EXEMPTION.

IF THE EXEMPTION IS APPROVED, THE SUPERVISOR SHALL ENTER:

(1) THE REAL PROPERTY EXEMPTION IN THE ASSESSMENT RECORDS; AND

(2) THE REAL PROPERTY ON THE LIST OF EXEMPT PROPERTY.

(E) REJECTION OF APPLICATION.

IF AN APPLICATION IS REJECTED, THE SUPERVISOR SHALL NOTIFY THE PERSON CLAIMING THE EXEMPTION OF:

(1) THE REASONS FOR REJECTION, AS PROVIDED BY § 8-402 OF THIS ARTICLE; AND

(2) THE RIGHT TO A HEARING AND APPEAL AS PROVIDED BY TITLE 14, SUBTITLE 5 OF THIS ARTICLE.

(F) REVIEW OF EXEMPT PROPERTIES.

THE DEPARTMENT AND THE SUPERVISOR SHALL PERIODICALLY REVIEW THE LIST OF EXEMPT PROPERTY TO DETERMINE WHETHER ANY PROPERTY DOES NOT MEET THE REQUIREMENTS OF THE LAW THAT PROVIDES FOR THE EXEMPTION.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 9D(a) through (c).