In subsection (a) of this section, the defined term "property tax" is substituted for the former phrase "ordinary taxation", for clarity.

Also in subsection (a) of this section, the former reference to an exemption from paying "State, county, or city taxes" is deleted as superfluous.

In subsection (b)(1) of this section, the former phrase "or an officer of any corporation" is deleted as included in the defined term "person".

Also in subsection (b)(1) of this section, the former words "Baltimore City" are deleted as included in the defined term "county".

In subsection (c) of this section, the defined term "supervisor" is added to state expressly that which formerly only was implied -- i.e., that the appropriate supervisor is responsible for forwarding the application to the Department.

In subsection (d) of this section, the defined term "real property" is substituted for the former word "property", for clarity.

In subsection (d)(2) of this section, the former reference to the list of exempt property being a "separate list" is deleted as superfluous.

Former Art. 81, § 9D(d), which required codification in that article of exemptions, is deleted as a statement of intention that is not legally binding on any subsequent legislature.

Former Art. 81, § 9D(e), which specified a 2-year period for making applications after the adoption of this section in 1972, is deleted as obsolete.

Defined terms: "Assessment" § 1-101
"County" § 1-101 "Department" § 1-101
"Law" § 1-101 "Person" § 1-101
"Property" § 1-101 "Property tax" § 1-101
"Real property" § 1-101 "Supervisor" § 1-101

7-104. EXEMPTIONS -- ABATEMENT OF TAX.

(A) IN GENERAL.

EXCEPT AS PROVIDED IN § 7-215 OF THIS TITLE, PROPERTY TAX ON WHOLLY EXEMPT PROPERTY SHALL BE ABATED FOR THE TAXABLE YEAR THAT FOLLOWS THE DATE ON WHICH THE PROPERTY BECAME EXEMPT.

(B) FILING FOR EXEMPTION.