IF AN OWNER OF PROPERTY SUBJECT TO AN EXEMPTION ON JUNE 30 FILES AN APPLICATION FOR ABATEMENT ON OR BEFORE THE FOLLOWING SEPTEMBER 1 WITH THE DEPARTMENT OR THE SUPERVISOR, THE TAX IS ABATED FOR THE TAXABLE YEAR.

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

In subsection (a) of this section, the clause "except as provided in § 7-215 of this title" is added to provide a reference to the exception.

Also in subsection (a) of this section, the reference to "property tax" as abated is substituted for the former reference to "any assessment placed upon said property and any taxes levied upon said assessment" as abated, for clarity.

Also in subsection (a) of this section, the former references to exemption from "assessment and taxation" on property are deleted as superfluous.

Also in subsection (a) of this section, the former reference to property being exempt "under any provision of this Code" is deleted as superfluous.

In subsection (b) of this section, the reference to an owner of property "subject to an exemption on June 30" is added to incorporate the ownership deadline currently used by the Department.

Also in subsection (b) of this section, the clause "the tax is abated for the taxable year" is added for emphasis.

Also in subsection (b) of this section, the defined term "Department" is substituted for the former term "Director of the State Department of Assessments and Taxation", for clarity.

Also in subsection (b) of this section, the former phrase "before the next date of finality" in reference to September 1, is deleted as superfluous.

The General Assembly may wish to note that the administrative practice of the Department under this section is to abate exempt property for an entire taxable year and not for a partial year.

Defined terms: "Department" § 1-101
"Property" § 1-101 "Property tax" § 1-101
"Supervisor" § 1-101 "Taxable year" § 1-101

7-105. ADJUSTMENT OF TAX ON PUBLIC PROPERTY; TAX ON FORMERLY EXEMPT PROPERTY.