

(ii) if the surviving spouse has qualified under items (1) or (2) of this subsection.

7-210.

(a) [Notwithstanding] EXCEPT AS OTHERWISE PROVIDED IN § 6-102 of this article and except as otherwise provided under this section, government-owned property is not subject to property tax, if the property:

(1) is devoted to a governmental use or purpose; and

(2) is owned by:

(i) the federal government;

(ii) the State;

(iii) a county or a municipal corporation; or

(iv) an agency or instrumentality of the federal government, the State, a county, or of a municipal corporation.

7-211.

(a) An interest of a person in PERSONAL property of the federal government or of the State is not subject to property tax if the person holds an interest in the property under a contract with the federal government[, ] OR the State[, or a county or municipal corporation of this State] for:

(1) manufacturing, constructing, or assembling equipment, supplies, or component parts for national defense purposes; or

(2) research or development for national defense purposes.

7-215.

(c) (1) An authority shall make a payment, IF ANY, to the county and any municipal corporation that has a population of more than 1,000[, if any,] in which any part of the exempt property is located in an amount determined by agreement with the county and the municipal corporation.

7-501.

(a) The governing [bodies] BODY of Allegany, Anne Arundel, Montgomery, or Washington County or the governing body of a municipal corporation in those counties may authorize, by law, an exemption from county or municipal corporation property tax for the property that is described in § 6-102(e) of this article.