

return or perform any OTHER act that relates to taxes under this article falls on a Saturday, [a] Sunday, or [a] legal holiday, performance of the act is considered timely if the act is performed on the next succeeding day that is not a Saturday, Sunday, or legal holiday.

(c) For purposes of this section, the last day to perform an act is the last day of any authorized extension of time.

7-228.

Personal property is not subject to valuation or property tax, if the property is owned by:

(1) an institution that is subject to the FINANCIAL INSTITUTION franchise tax under [Article 81, § 128 of the Code] TITLE 8, SUBTITLE 2 OF THE TAX - GENERAL ARTICLE; or

7-502.

(a) (2) Real property that meets the requirements of subsection (b) of this section is not subject to property tax if:

(i) the owner of the real property is:

2. a nonprofit corporation that is exempt from income tax under [Article 81, § 288(d) of the Code] § 10-104 OF THE TAX - GENERAL ARTICLE; and

7-503.

(a) (2) Real property that meets the requirements of subsection (b) of this section is not subject to property tax if:

(i) the owner of the real property is:

2. a nonprofit corporation that is exempt from income tax under [Article 81, § 288(d) of the Code] § 10-104 OF THE TAX - GENERAL ARTICLE; or

9-102.

(a) (3) "Assumed real property tax" means:

(ii) 15% of the occupancy rent paid by a renter during the calendar year plus any tax paid under Article [81, § 12C] 24, § 9-401 of the Code.

(g) Notwithstanding [Article 81, § 300 of the Code] § 13-202 OF THE TAX - GENERAL ARTICLE, to verify the income stated in an application, the Comptroller shall give the Department the information required.