

collected or imposed on the interest of the landlord or owner of the property subject to an interest taxed hereunder. Nothing herein contained shall prevent the Department of Assessments and Taxation from collecting taxes due by a landlord, or other owner of property, from tenants, bailees, custodians or other parties in possession whose interests are not subject to taxation under this subsection.

(i) The tax imposed under subparagraphs (a), (b), (c), (d), and (e) hereof shall be effective as of January 1, 1960. All assessments which may have been made subsequent to January 1, 1960, on interests which were not taxable prior to May 8, 1961, are hereby ratified, confirmed and validated to the same extent as if made after the passage hereof. Anything in this Code dealing with the time of making assessments notwithstanding, the appropriate authorities are hereby directed to make assessments on all interests subject to taxation hereby which may not have previously been made, the intention being that all interests made subject to tax by this subsection shall be assessed and taxed as of January 1, 1960, and thereafter, to the end that there shall be no discrimination whatsoever in the retroactive application of the tax.

(7) (8) *Property in Howard County which is commercially rented or used in competition with private business.*—Any property, real or personal, in Howard County, which is commercially rented or used in competition with private business, including those properties exempted from assessment and taxation by Section 9 of this article, excepting those uses under subsection (4) of Section 9 which are for the purpose of conducting church suppers or bazaars, shall be subject to taxation for that portion of said property so commercially rented or used in competition with private business, in the same manner as other real and personal property is taxable under the provisions of this article.‡

8.

*Effective January 1, 1973, the following property, except as in Sections 9 and 10 provided shall be subject to assessment to the owner (except shares of stock which shall be subject to assessment to the issuing corporation) and taxation for ordinary taxes in this State and in the county and or city specified below:*

(1) *Real property.*—All real properties in this State, by whomsoever owned, including that owned or leased by the United States, or any department or agency of the United States, to the fullest extent possible under the Constitution of the United States and laws of the United States pursuant thereto and in conformity therewith, in the county and or city in which the same are situated.

(2) *Tangible personal property.*—All tangible personal properties located in this State, by whomsoever owned, including that owned or leased by the United States, or any department or agency of the United States, to the fullest extent possible under the Constitution of the United States and laws of the United States pursuant thereto and in conformity therewith, in the county and/or city in which the same are respectively permanently located, provided that tangible personal property located in this State, and not permanently located in any county or city, shall except as provided in paragraph (4), be subject to taxation in the county and/or city in which the owner resides; provided, however, that in Frederick County, the County Commissioners shall have the authority to phase out, in a manner