

(f) *All interests subject to taxation by subparagraphs (a), (b), (c), (d), and (e) above, shall be valued and assessed at the full value of the property to the same extent as though the holders of the interests were the complete and absolute owners of such property.*

(g) *Taxes under subparagraph (c) hereof shall be assessed to such lessees or users of such property, and collected in the same manner as taxes assessed to owners of other taxable property, except that such taxes shall not become a lien against the property nor the interest therein. When due and unpaid, such taxes shall constitute a debt due from the lessee or user to the State or political subdivision thereof for which the taxes were assessed, and shall be recoverable civil action in any court of competent jurisdiction.*

(h) *In any case in which a leasehold or other limited interest in real or tangible personal property is subjected to taxation under subparagraphs (a), (b), (c), (d), and (e), no further tax shall be 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.*

(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."*

13.

(a) *Assessment by county supervisors of assessments and Baltimore City department of assessments.—Except as in this section otherwise provided, all property, real or personal, subject to ordinary taxation under this article, shall be valued and assessed for purposes of State and county and/or city taxation by the supervisors of assessments of the county in which the same shall be subject to taxation hereunder, or if the same be subject to taxation hereunder in Baltimore City by the department of assessments of Baltimore City.*

(b) *What property assessed.—The following property, real or personal, subject to ordinary taxation under this article, shall be valued and assessed for purposes of State, county and city taxation by the State Department of Assessments and Taxation:*

- (1) *Shares of stock in any domestic corporation.*
- (2) *Operating property, except land, of railroads [and other public utilities and], contract carriers and other operating transportation property of persons or firms engaged in interstate commerce as described in Section 8(4) of this Article.*
- (3) *Operating property, except land, of public utilities and other operating transportation property as described in Section 8(5) of this Article.*