

processes, part or all of the real and tangible personal property, or either, of any such manufacturing, fabricating, or assembling industries, factories, or plants. The exemption may be for such period of years from the date of completion of new facilities or expanded facilities as the governing body may determine. The governing body may impose such other restrictions or conditions upon the grant of the credit as it deems to be desirable. Whenever such an ordinance or resolution is adopted, the governing body shall furnish a copy of the ordinance or resolution to the Department.

(R) IN ANY COUNTY OR BALTIMOROE CITY AND ANY CITY LOCATED WITHIN THE COUNTY, FROM COUNTY OR CITY ORDINARY TAXES, REAL AND PERSONAL PROPERTY OWNED BY LOCAL CORPORATIONS AFFILIATED WITH RURITAN INTERNATIONAL, AND ACTUALLY USED EXCLUSIVELY FOR THE PURPOSES OF THE LOCAL CORPORATION.

~~(S)~~ *(S) The governing body of any of the counties or of any city in which a credit is granted under the terms of this section, as soon after July 1 annually as is possible, shall furnish to the Department the total value of all credits granted under this section showing the values separately for real property credits and for tangible personal property credits.*

9D. Procedure for Exemption of Property

(a) No real property of any kind for which exemption from ordinary taxation under any of the provisions of Section 9 of this Article is claimed shall be exempted from the payment of any such State, county, or city taxes thereon unless an application for exemption has been made and approved under this section.

(b) An application for exemption shall be made on forms prepared by the Department containing such information as it shall designate and shall be submitted by the person, or an officer of any corporation, claiming the exemption to the Supervisor of Assessments of the county or the Department of Assessments in Baltimore City wherein the property is subject to taxation. A copy of each application shall be sent to the Department for its approval or rejection. Upon the approval of an application for exemption of any property, the Supervisor shall enter the property on the assessment records as exempted property and also enter it on a separate list of exempt properties. In the case of rejection of an application, the Supervisor or the Department of Assessments in Baltimore City shall notify the applicant of the reasons for the rejection in the manner prescribed by Sec. 29 of this article and of the right to hearing and appeal as provided in Secs. 255 and 256 of this article.

(c) The Supervisors or the Department of Assessments in Baltimore City and the Department shall periodically review the list of exempt properties to determine whether the property meets the requirements of the law providing for its exemption from taxation.

(d) Notwithstanding the provisions of this section, no property shall be approved for exemption hereunder if the law providing for the exemption of the property was adopted after the effective date of this section, unless the law is included in this Article 81 of the Annotated Code.