

is located in this State, the Department shall allocate to the operating property, including land, located in this State such part of the entire value of such operating unit as is reasonably attributable to the part of such operating unit which is located in this State. In computing the assessment for purposes of State taxation of the operating property, except land, located in this State, the Department shall, subject to the provisions of §9A of this article or any special act providing for exemption from ordinary State taxes, deduct from the value allocated to the operating property, including land, located in this State, the assessed value of the operating land located in this State, and included in the operating unit.

(2) FROM THE ASSESSED VALUE OF THE OPERATING PROPERTY OF A FOREIGN PUBLIC UTILITY DOING BUSINESS IN THIS STATE, THERE SHALL BE DEDUCTED THE FAIR AVERAGE VALUE OF FUEL TO THE EXTENT OF THE PERCENTAGE REDUCTION OR EXEMPTIONS IN ASSESSED VALUATION AUTHORIZED OR PRESCRIBED BY SECTIONS 9A (D), (E) AND (M) OF THIS ARTICLE IN EFFECT IN THE COUNTY OR CITY IN WHICH THE FUEL IS LOCATED.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1974.

Approved May 31, 1974.

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CHAPTER 774

(House Bill 1082)

AN ACT concerning

Washington County -- Department of Public Works

FOR the purpose of authorizing the County Commissioners of Washington County to create a department of public works for Washington County; permitting the abolition of any existing district, authority or commission created in a certain manner; specifying the powers which the County Commissioners may grant to this department of public works; providing for the transfer, retiring, refinancing or assumption of existing debts; and providing that this Act takes precedence over any existing public local or public general law to the contrary.

BY adding to