

State and which in any manner are based upon or related to assessments and assessed valuations. As used herein, the term "port facilities" shall mean and shall include, without intending thereby to limit the generality of such term, any one or more of the following or any combination thereof: lands, piers, docks, wharves, warehouses, sheds, transit sheds, elevators, compressors, refrigeration storage plants, buildings, structures, and other facilities, appurtenances and equipment necessary or useful in connection with the operation of a modern port or in connection with shipbuilding and ship repair and every kind of terminal or storage structure or facility now in use or hereafter designed for use in the handling, storage, loading or unloading of freight or passengers at steamship terminals, and every kind of transportation facility now in use or hereafter designed for use in connection therewith.

9A.

(g) All ships, vessels, boats, or watercraft of whatever kind, which are not more than one hundred feet in overall length or which are regularly engaged in commerce in whole or in part, outside the territorial limits of the State; all airplanes and aircraft; and all [motor] vehicles [designated as Classes A through J, inclusive, by §§ 3-801 through 3-812, inclusive, of Article 66 1/2 of this Code] REGISTERED UNDER PART II OF TITLE 13, SUBTITLE 9 OF THE TRANSPORTATION ARTICLE.

19.

(a) (6) In any county in which authorized by the governing body of the county, improved airplane landing strips which are located on property owned by private persons, firms, or corporations, which are used by the general public, and which are licensed under the provisions of [Article 1A of this Code] TITLE 5 OF THE TRANSPORTATION ARTICLE, shall not be included in the valuation of the property on which they are located for purposes of county taxation.

218.

All claims for the refund of special taxes, fees, charges, penalties or interest which may be allowed under the provisions of this subtitle shall, if no appeal is pending, be paid by the State, county or municipal agency authorized to collect the same out of any funds in the hands of such agency. Interest at the rate of six percent per annum shall be paid on such amounts refunded accounting from the date the taxes, fees, charges, penalties or interest so refunded were paid, but interest shall not be paid on tax refunds now pending or subsequently filed where the tax originally paid was paid in whole or in part by reason of a mistake or error on the part of the taxpayer and not attributable to the State, county or municipal taxing authority. If any