

9A.

(a) The following tangible personal property shall be exempt from assessment and from State, county and city ordinary taxation, except as otherwise stated herein, each and all of which exemptions shall be strictly construed:

(c) (1) The following property used in manufacturing: tools (including mechanical tools); implements, however operated; machinery; manufacturing apparatus or engines, whether or not in use; except where the property is declared to be taxable by this subsection.

(2) Notwithstanding the provisions of paragraph (1) above and subject to the power of exemption granted in subsection (m) of this section, such property shall be subject to county taxation only at 100% of its total assessed value in the following counties: Allegany, [Caroline,] Carroll, Dorchester, Garrett, Somerset, Talbot, Wicomico, and Worcester.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1979.

Approved May 14, 1979.

CHAPTER 384

(House Bill 1336)

AN ACT concerning

Assessments - Appellate Decisions

FOR the purpose of requiring the property assessors of the counties and Baltimore City to give due consideration to ~~the~~ the certain decisions of the appellate authorities; requiring the supervisors of assessments to keep the assessors apprised of these decisions; and clarifying language.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes
Section 234
Annotated Code of Maryland
(1975 Replacement Volume and 1978 Supplement)

BY adding to

Article 81 - Revenue and Taxes