

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 4(c).

In this section, the references to "deemed" are substituted for the former references to "treated as", for consistency and to conform to the language used throughout this article.

In subsections (a) and (b) of this section, the former words "real or personal", which modified property, are deleted as included in the defined term "property".

In subsections (a) and (b)(2) of this section, the defined term "property tax" is substituted for the former references to "taxes thereon" and "ordinary taxation", for clarity.

In subsection (b)(2) of this section, the former reference to "other assessing authorities" determining property ownership is deleted as obsolete. Only the Department now determines property ownership questions.

In subsection (c) of this section, the phrase "except as provided by agreement" is substituted for "unless otherwise provided by private contract, express or implied, in fact or in law", for brevity and clarity.

Defined terms: "Assess" § 1-101
 "Collector" § 1-101 "Department" § 1-101
 "Includes"; "including" § 1-101 "Person" § 1-101
 "Property" § 1-101 "Property tax" § 1-101

5-102. WHERE PROPERTY IS ASSESSED AND TAXED.

(A) REAL PROPERTY.

REAL PROPERTY IS SUBJECT TO ASSESSMENT IN THE COUNTY AND, IF APPLICABLE, MUNICIPAL CORPORATION WHERE THE REAL PROPERTY IS SITUATED.

(B) TANGIBLE PERSONAL PROPERTY LOCATED IN THE STATE.

(1) EXCEPT AS PROVIDED IN PARAGRAPH (2) OF THIS SUBSECTION, SUBSECTIONS (C) AND (D) OF THIS SECTION, AND FOR OPERATING PROPERTY IN § 6-103 OF THIS ARTICLE, TANGIBLE PERSONAL PROPERTY LOCATED IN THE STATE IS SUBJECT TO ASSESSMENT IN THE COUNTY AND, IF APPLICABLE, MUNICIPAL CORPORATION WHERE THE TANGIBLE PERSONAL PROPERTY IS PERMANENTLY LOCATED.

(2) IF TANGIBLE PERSONAL PROPERTY LOCATED IN THE STATE IS NOT PERMANENTLY LOCATED IN ANY PLACE, IT IS SUBJECT TO ASSESSMENT WHERE THE OWNER RESIDES.