

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 9A(a), the first sentence of (m) and the second sentence, as that sentence related to the reporting requirement of a county.

In subsection (a) of this section, the reference to "the Mayor and City Council" of Baltimore City is added for clarity.

Also in subsection (a) of this section, the defined term "law" is substituted for the former phrase "ordinance or resolution", for clarity.

Also in subsection (a) of this section, the defined term "assessment" is substituted for the former term "total assessed value", for clarity.

In subsection (b) of this section, the defined term "law" is added for clarity.

Also in subsection (b) of this section, the reference to a county "that reduces or eliminates the percent of assessment of taxable personal property under subsection (a) of this section" is substituted for the former reference to "whenever such an ordinance or resolution is adopted, ... pursuant to the provisions of this subsection", for clarity.

The balance of former Art. 81, § 9A(m), which related to the requirement that municipal corporations report their action to tax or exempt some kinds of personal property, now appears in § 7-109 of this subtitle.

Defined terms: "Assessment" § 1-101
 "County" § 1-101 "County property tax" § 1-101
 "Department" § 1-101 "Governing body" § 1-101
 "Law" § 1-101

7-109. SAME -- MUNICIPAL CORPORATIONS.

(A) POWER GRANTED.

THE PERSONAL PROPERTY DESCRIBED IN §§ 7-222, 7-223, 7-224, 7-225, AND 7-226 OF THIS TITLE IS SUBJECT TO OR EXEMPT FROM THE MUNICIPAL CORPORATION PROPERTY TAX TO THE EXTENT AUTHORIZED BY THE GOVERNING BODY OF THE MUNICIPAL CORPORATION BY LAW.

(B) ASSESSMENT PROVIDED.

IF ANY PERSONAL PROPERTY REFERRED TO IN SUBSECTION (A) OF THIS SECTION IS EXEMPT FROM COUNTY PROPERTY TAX BUT IS SUBJECT TO MUNICIPAL CORPORATION PROPERTY TAX, THE DEPARTMENT OR THE SUPERVISOR SHALL PROVIDE THE MUNICIPAL CORPORATION WITH THE ASSESSMENT OF THE PERSONAL PROPERTY.