

(C) REPORT OF ACTION.

A. MUNICIPAL CORPORATION THAT TAKES ANY ACTION UNDER SUBSECTION (A) OF THIS SECTION SHALL SUBMIT A REPORT OF ITS ACTION TO THE DEPARTMENT.

REVISOR'S NOTE: Subsection (a) of this section is new language derived without substantive change from former Art. 81, § 9A(a), (c)(5), (d)(4), (e)(4), (i)(4), and (j)(4).

Subsection (b) of this section is new language derived without substantive change from former Art. 81, § 9A(a), (c)(6), (d)(5), (e)(5), (i)(5), and (j)(5).

Subsection (c) of this section is new language derived without substantive change from former Art. 81, § 9A(a) and the second sentence of (m), as that sentence related to the reporting requirement of a municipal corporation.

In subsections (a) and (b) of this section, the defined term "municipal corporation" is substituted for the former word "city", for clarity.

In subsection (a) of this section, the phrase "by law" is added to clarify the procedure by which the municipal corporation acts in regard to taxing or exempting property.

Also in subsection (a) of this section, the phrase "the personal property described in ... this title" is substituted for the former phrase "such property", for clarity.

Also in subsection (a) of this section, the former phrase "in whole or part", which referred to the tax status of property, is deleted as superfluous.

Also in subsection (a) of this section, the former phrase "and for municipal purposes only" is deleted as confusing and, in any event, unnecessary.

In subsection (b) of this section, the defined terms "supervisor" and "Department" are substituted for the former words "appropriate assessing authority", for clarity.

Also in subsection (b) of this section, the former references to an exemption by a county or municipal corporation not precluding taxing by the other jurisdiction are deleted as superfluous.