

(3) 50% OF ITS ASSESSMENT, LESS \$200,000, IN ST. MARY'S COUNTY, SUBJECT TO THE POWER OF THE GOVERNING BODY OF THE COUNTY BY LAW TO EXEMPT THE REMAINDER OF THE ASSESSMENT FROM THE COUNTY PROPERTY TAX;

(4) 20% OF ITS ASSESSMENT IN ALLEGANY COUNTY; AND

(5) 18% OF ITS ASSESSMENT IN BALTIMORE COUNTY.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 9A(a), (e)(1) and (2).

In subsection (a) of this section, the defined term "property tax" is substituted for the former phrases "county and city taxation only" and "county and city taxation", since the State property tax has been repealed.

Also in subsection (a) of this section and in §§ 7-225 and 7-226 of this subtitle, the former references to an exception of personal property from assessment are deleted to conform to the practice of the Department of assessing the personal property for statistical purposes.

Also in subsection (a) of this section, the former words "firm or corporation" are deleted as included in the defined term "person".

Also in subsection (a) of this section, the former reference to "or where declared to be taxable in this subsection" is deleted as superfluous.

In the introductory language of subsection (b) of this section, the defined term "county property tax" is substituted for the former reference to "county and city taxation" since subsection (b) of this section related only to county property tax.

In subsection (b) of this section, the references to Caroline, Garrett, Talbot, and Worcester counties, and Baltimore City, are deleted to reflect action that is taken under the general authority of § 7-108 of this title for total exemption of this property for those counties. The revision reflects the present status of exemption of this property under the 2 statutory provisions.

In subsection (b)(1) through (5) of this section, the defined term "assessment" is substituted for the former term "total assessed value", for clarity.

In subsection (b)(2) of this section, the reference to "50%" of its assessment in Dorchester County is