

substituted for the former reference to "60%" to reflect action taken under the authority of § 7-108 of this title.

In subsection (b)(4) of this section, the reference to "20%" of its assessment in Allegany County is substituted for the former reference to "60%" to reflect action taken under the authority of § 7-108 of this title.

In subsection (b)(5) of this section, the reference to "18% of its assessment" for Baltimore County is substituted for the former reference to "60%" to reflect action taken under § 7-108 of this title.

Former Art. 81, § 9A(e)(3), which referred to the taxing authority of Anne Arundel, Charles, Frederick, and Howard counties, is deleted in light of the elimination of the tax under former Art. 81, § 9A(m), now § 7-108 of this title.

The General Assembly may wish to decodify or transfer to the appropriate public local laws subsection (b) of this section and the comparable provisions in §§ 7-224, 7-225, and 7-226. The rationale is that the county governing bodies will be changing these provisions through local legislation. Therefore, it is probable that the exemption percentages stated in this subtitle will soon be inaccurate and obsolete.

Defined terms: "Assessment" § 1-101
 "County" § 1-101 "County property tax" § 1-101
 "Governing body" § 1-101 "Law" § 1-101
 "Manufacturing" § 1-101 "Person" § 1-101
 "Property" § 1-101 "Property tax" § 1-101

7-223. SAME -- FARM IMPLEMENT PROPERTY.

THE FARMING IMPLEMENTS OF A FARMER ARE NOT SUBJECT TO VALUATION OR PROPERTY TAX.

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

The former phrase "except where declared to be taxable by this subsection" is deleted as superfluous.

Former Art. 81, § 9A(i)(2) and (3), which referred to the taxing authority of Anne Arundel, Dorchester, Frederick, Kent, St. Mary's, Talbot, Wicomico, and Worcester counties, is deleted in light of the elimination of the tax under former Art. 81, § 9A(m), now § 7-108 of this title. Similarly, the former reference to the taxability of this property in