

Baltimore City is deleted as obsolete, and, in any event, superfluous.

Defined terms: "Property tax" § 1-101
 "Valuation" § 1-101

7-224. SAME -- LIVESTOCK PROPERTY.

(A) GENERAL EXEMPTION.

EXCEPT AS PROVIDED IN SUBSECTION (B) OF THIS SECTION, THE LIVESTOCK OF A FARMER IS NOT SUBJECT TO VALUATION OR TO PROPERTY TAX.

(B) COUNTY EXCEPTIONS.

EXCEPT AS PROVIDED BY § 7-108 OF THIS TITLE, THE PERSONAL PROPERTY DESCRIBED IN SUBSECTION (A) OF THIS SECTION IS SUBJECT TO A COUNTY PROPERTY TAX ON 100% OF ITS ASSESSMENT IN ALLEGANY COUNTY AND BALTIMORE CITY.

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

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

The references in former Art. 81, § 9A(j)(2) to the percentage of assessment that is taxable in Anne Arundel, Prince George's, St. Mary's, Talbot, and Worcester counties, are deleted in light of the elimination of the tax under former Art. 81, § 9A(m), now § 7-108 of this title.

Former Art. 81, § 9A(j)(3), which related to the percentage of assessment in Dorchester, Frederick, Kent, and Wicomico counties is deleted in light of the elimination of the tax under former Art. 81, § 9A(m), now § 7-108 of this title.

Defined terms: "Assessment" § 1-101
 "County property tax" § 1-101 "Property tax" § 1-101
 "Valuation" § 1-101

7-225. SAME -- MANUFACTURING PROPERTY.

(A) GENERAL EXEMPTION.

EXCEPT AS PROVIDED IN SUBSECTION (B) OF THIS SECTION, IF USED IN MANUFACTURING, THE FOLLOWING PERSONAL PROPERTY, HOWEVER OPERATED AND WHETHER OR NOT IN USE, IS NOT SUBJECT TO PROPERTY TAX: