

- (1) TOOLS;
- (2) IMPLEMENTS;
- (3) MACHINERY; OR
- (4) MANUFACTURING APPARATUS OR ENGINES.

(B) COUNTY EXCEPTIONS.

EXCEPT AS PROVIDED BY § 7-108 OF THIS TITLE, THE PERSONAL PROPERTY LISTED IN SUBSECTION (A) OF THIS SECTION IS SUBJECT TO A COUNTY PROPERTY TAX ON:

(1) 100% OF ITS ASSESSMENT IN ALLEGANY, DORCHESTER, GARRETT, SOMERSET, WICOMICO, AND WORCESTER COUNTIES; AND

(2) 75% OF ITS ASSESSMENT IN WASHINGTON COUNTY.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 9A(a) and (c)(1), (2), and (3).

In the introductory language of subsection (a) of this section and in §§ 7-222 and 7-226 of this subtitle, the former references to an exemption of personal property from "assessment" are deleted to conform to the practice of the Department of assessing the personal property for statistical purposes.

In subsection (a)(1) of this section, the former phrase "including mechanical tools" is deleted as superfluous.

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

Also in subsection (b) of this section, the deletion of Carroll and Talbot counties from this section reflects elimination of the tax under former Art. 81, § 9A(m), now § 7-108 of this title. The revision reflects the present status of exemption of this property under the 2 statutory provisions.

Former Art. 81, § 9A(c)(4), which referred to the taxation authority of Kent and Harford 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 "Manufacturing" § 1-101
"Property tax" § 1-101

7-226. SAME -- RAW MATERIALS AND PRODUCTS PROPERTY.