

(3) INTANGIBLE PERSONAL PROPERTY, AS SET FORTH IN § 6-101 OF THIS ARTICLE;

(4) ROLLING STOCK USED ON A RAILROAD, AS SET FORTH IN § 8-110 OF THIS TITLE; AND

(5) DISTILLED SPIRITS, AS SET FORTH IN § 8-111 OF THIS TITLE.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 13(b).

In the introductory language of this section, the former introductory phrases, "[t]he following property, real or personal, subject to ordinary taxation under this article", and "for purposes of State, county and city taxation" are deleted as superfluous.

Also in the introductory language of this section, the former reference to being "valued" is deleted as unnecessary in light of the separate valuation provisions in this title.

In item (1) of this section, the former references to "other operating transportation property" as described in former Art. 81, § 8(4) and (5) are deleted as superfluous.

In item (2) of this section, the phrase "domestic or foreign", which modified the term "corporation", is deleted as superfluous.

In item (4) of this section, the reference to rolling stock "used on a railroad, as set forth in § 8-110 of this title" is substituted for the former reference to rolling stock "of any person", for clarity and to conform to current assessment practice.

The former references in Art. 81, § 13(b) to the assessment of "shares of stock in any domestic corporation" and to "contract carriers" are deleted as obsolete.

Defined terms: "Assess" § 1-101  
 "Corporation" § 1-101 "Department" § 1-101  
 "Operating property" § 1-101

#### 8-202. ASSESSING OF PROPERTY BY SUPERVISORS.

EXCEPT AS PROVIDED IN § 8-201 OF THIS SUBTITLE, ALL PROPERTY THAT IS SUBJECT TO PROPERTY TAX SHALL BE ASSESSED BY THE SUPERVISOR FOR THE COUNTY WHERE THE PROPERTY IS LOCATED.