

(2) subject to subsection (b) of this section, 50% of the amount to the county in which the principal office of [the] A DOMESTIC corporation is located.

(b) If the principal office OF A DOMESTIC CORPORATION is located in a municipal corporation, the county share shall be divided equally between the county where the municipal corporation is located and the municipal corporation.

7-301.

(b) The State property tax rate for personal property shall be set as provided by [Article 31, § 23 of the Code] § 8-134 OF THE STATE FINANCE AND PROCUREMENT ARTICLE.

8-108.

(d) (1) For operating real property of a domestic public utility, the Department shall apportion the assessment of that operating property among the counties and municipal corporations where the operating property is located.

(2) For operating personal property of a domestic public utility placed into service before January 1, 1968, the Department shall apportion the assessment of that operating property on the basis of the ownership of shares of stock, among the counties and municipal corporations where the owners of the shares of stock reside, or if an owner is a nonresident of this State, to the county and any municipal corporation, where the principal office of [the company] A DOMESTIC CORPORATION is located. The equitable owner of shares held in trust by a resident trustee shall be deemed the owner of the shares and the residence determined as of the date of finality.

(3) For operating personal property of a domestic public utility placed into service after December 31, 1967, the Department shall apportion the assessment of that operating property among the counties and municipal corporations, where the operating property is located.

(4) For operating property of a foreign public utility, the Department shall apportion the assessment of that operating property among the counties and municipal corporations where the operating property is located.

8-303.

For purposes of the Cecil County property tax only, the buildings located at Fair Hill that are used primarily for fund raising events for the Union Hospital of Cecil County, may not be assessed to the owner of the land on which they are located. These buildings are:

(1) farmers' grandstand and bleachers;