(B) SUBMITTING TO DEPARTMENT.

ANNUALLY ON OR BEFORE DECEMBER 31, THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY AND EACH GOVERNING BODY THAT GRANTS A PROPERTY TAX CREDIT SHALL SUBMIT TO THE DEPARTMENT ON THE FORM THAT THE DEPARTMENT PROVIDES:

(1) THE TOTAL VALUE OF ALL PROPERTY TAX CREDITS GRANTED;

(2) AN ITEMIZED LIST OF ALL OF THE PROPERTY TAX CREDITS GRANTED FOR REAL PROPERTY; AND

(3) AN ITEMIZED LIST OF THE PROPERTY TAX CREDITS GRANTED FOR PERSONAL PROPERTY.

(C) FORMS AS PUBLIC RECORDS; IDENTIFICATION OF CREDITS.

THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY AND EACH GOVERNING BODY THAT GRANTS A PROPERTY TAX CREDIT SHALL:

(1) IN THE SAME MANNER AS THE ASSESSMENT ROLL, MAKE AVAILABLE FOR PUBLIC INSPECTION BOUND COPIES OF THE FORM REQUIRED BY SUBSECTION (B) OF THIS SECTION; AND

(2) IDENTIFY CLEARLY ON THE TAX ROLL THE PROPERTIES THAT ARE GRANTED A PROPERTY TAX CREDIT UNDER THIS SECTION.

REVISOR'S NOTE: Subsection (a) of this section is new language added for clarity.

Subsections (b) and (c) of this section are new language derived without substantive change from former Art. 81, § 9C(s), as that subsection applied to the tax credits authorized in §§ 9-205, 9-209, and 9-210 of this subtitle.

In the introductory language of subsection (b) of this section, the former phrase "as soon after October 1 as is possible" is deleted as misleading and, in any event, superfluous.

In subsection (b)(3) of this section, the word "tangible", which formerly modified "personal property" is deleted as superfluous.

In subsection (c)(1) of this section, the word "copies" is added to conform to current practice.

In subsection (c)(2) of this section, the defined term "tax roll" is substituted for the former reference to "assessment roll", for accuracy.

Defined terms: "Assessment roll" § 1-101