

(1) A TAXPAYER MUST APPLY TO RECEIVE A TAX CREDIT UNDER THIS SECTION.

(2) EXCEPT IN FREDERICK COUNTY, IF A TAXPAYER FAILS TO APPLY FOR A PROPERTY TAX CREDIT UNDER THIS SECTION ON OR BEFORE OCTOBER 1 OF EACH TAXABLE YEAR, THE PROPERTY TAX CREDIT MAY NOT BE GRANTED.

(3) IN FREDERICK COUNTY, A TAXPAYER MAY APPLY FOR A PROPERTY TAX CREDIT UNDER THIS SECTION ON OR BEFORE OCTOBER 1 OF THE TAXABLE YEAR, AND THE PROPERTY TAX CREDIT RECEIVED SHALL CONTINUE FROM YEAR TO YEAR UNTIL THE PROPERTY IS CONVEYED.

(4) A TAXPAYER SHALL STATE UNDER OATH THAT THE FACTS IN THE APPLICATION ARE TRUE.

(H) SUBMITTING COPY OF PROPERTY TAX CREDIT LAW.

EACH GOVERNING BODY THAT GRANTS A PROPERTY TAX CREDIT UNDER THIS SECTION SHALL SUBMIT TO THE DEPARTMENT A COPY OF THE LAW GRANTING THE CREDIT.

REVISOR'S NOTE: Subsections (a) and (c) through (g) are new language derived without substantive change from former Art. 81, § 9C(q), and, as it related to manufacturing, fabricating, and assembling facilities, (a).

Subsection (b) of this section is new language substituted for the second sentence of Art. 81, § 9C(a) to clarify the extent of the property tax credit under this section.

In subsections (a) and (c) through (f) of this section, the references to the "Mayor and City Council of Baltimore City" are substituted for the former reference to "governing body" of Baltimore City, for clarity.

In subsections (a) and (c) of this section, the reference to "property tax credit" is substituted for the former word "exemption", since, based on current practice, the intent appears to be that this section grants a property tax credit under this section.

In subsection (a) of this section and throughout this subtitle, where applicable, the reference to a "single, mandatory" credit is deleted as superfluous.

Also in subsection (a) of this section and throughout this subtitle, where applicable, the former reference to "any other special charges or assessments specifically described herein" is deleted as unnecessary since there are no other described charges