

section, the phrase "county, municipal corporation, or special district property taxes" is substituted for the former reference to the "applicable tax", for clarity.

Also in the introductory language of subsection (d) of this section, the former reference to a property tax credit being "in addition" to other credits is deleted as superfluous in light of the revision of subsection (b) of this section.

In subsection (d)(1) of this section, the defined terms "open space" and "open area" are substituted for the former reference to "subject property", for clarity.

In subsection (f)(1) of this section, the former phrase "may determine the amounts of such credits in terms of percent of the tax" is deleted as unnecessary in light of subsections (b) and (c) of this section.

In subsection (f)(4) of this section, the phrase "any property tax credit granted" is substituted for the former phrase "the credit-percentage governing the amount of such credit", for clarity.

In subsection (g) of this section, the reference to "accomplished in all respects", which formerly modified "the valuation and assessment", is deleted as superfluous.

Also in subsection (g) of this section, the former reference to "personal property" is deleted as misleading and, in any event, superfluous.

Defined terms: "Assessment" § 1-101  
 "County" § 1-101 "County property tax" § 1-101  
 "Governing body" § 1-101 "Law" § 1-101  
 "Municipal corporation" § 1-101  
 "Municipal corporation property tax" § 1-101  
 "Property" § 1-101 "Property tax" § 1-101  
 "Real property" § 1-101 "Valuation" § 1-101  
 "Value" § 1-101

## 9-209. OPERATING PROPERTIES OF RAILROAD COMPANIES.

### (A) COUNTY AND MUNICIPAL CORPORATION TAX.

AS PROVIDED IN SUBSECTION (C) OF THIS SECTION, THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE GOVERNING BODY OF A COUNTY OR OF A MUNICIPAL CORPORATION MAY GRANT, BY LAW, A PROPERTY TAX CREDIT UNDER THIS SECTION AGAINST THE COUNTY OR MUNICIPAL CORPORATION PROPERTY TAX IMPOSED ON THE OPERATING PROPERTY OF A RAILROAD COMPANY THAT IS SUBJECT TO ASSESSMENT UNDER § 8-107 OF THIS TITLE.