

APPROPRIATE GOVERNING BODY MAY ADOPT REGULATIONS NECESSARY TO CARRY OUT THIS SECTION.

(D) ADMINISTRATOR.

THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR EACH GOVERNING BODY SHALL DESIGNATE THE ADMINISTRATIVE UNIT OR OFFICIAL TO ADMINISTER THE PROPERTY TAX CREDIT GRANTED UNDER THIS SECTION.

(E) NOTICE.

WHEN A TAX BILL IS SENT TO A TAXPAYER WHO IS ENTITLED TO A PROPERTY TAX CREDIT UNDER THIS SECTION, THE MAYOR AND CITY COUNCIL OF BALTIMORE OR THE APPROPRIATE GOVERNING BODY SHALL GIVE NOTICE OF THE PROPERTY TAX CREDIT UNDER THIS SECTION TO THE TAXPAYER.

(F) APPLICATIONS.

(1) 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.

(2) 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.

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

(G) ELECTRIC POWER PRODUCTION NOT ELIGIBLE.

A PROPERTY TAX CREDIT UNDER THIS SECTION MAY NOT BE GRANTED FOR ANY NUCLEAR REACTOR FOR COMMERCIAL PRODUCTION OF ELECTRIC POWER.

REVISOR'S NOTE: Subsections (a) and (c) through (g) of this section are new language derived without substantive change from former Art. 81, § 9C(p), and, as it related to research and testing facilities, (a).

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

In the introductory language to subsections (a) and (g) of this section, the term "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.