

In the introductory language of subsection (a) of this section, the term "municipal corporation" is substituted for the former reference to any "city located within the county", for clarity.

Also in the introductory language of subsection (a) of this section, the words "may grant" are substituted for the former phrase "in which the governing body has authorized" to clarify that the granting of a tax credit under this section is discretionary. Therefore, in the introductory language of subsection (a) of this section, the former references to "[e]xcept as otherwise stated herein" the governing bodies "shall grant" are deleted as superfluous.

Also in the introductory language of subsection (a) of this section, as to the addition of the phrase "by law" see revisor's note to § 9-205(a) of this subtitle.

Also in the introductory language of subsection (a) of this section, the word "equipment" is substituted for the former word "apparatus", for clarity.

Also in the introductory language of subsection (a) of this section, the term "tangible", which modified personal property, is deleted as superfluous.

In subsection (b) of this section, the phrase "of property described under subsection (a) of this section" is added for clarity.

Subsection (f)(3) of this section is revised to provide that the taxpayer "state under oath that the facts in the application are true" in light of the explanation of "oaths" in § 1-201 of this article.

As to the use of the word "regulations", see revisor's note to § 9-102(c) of this title.

Defined terms: "County" § 1-101
 "County property tax" § 1-101 "Governing body" § 1-101
 "Includes"; "including" § 1-101
 "Municipal corporation" § 1-101
 "Municipal corporation property tax" § 1-101
 "Property" § 1-101 "Property tax" § 1-101
 "Taxable year" § 1-101

9-211. RESIDENTIAL FLOOD DAMAGE.

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 RESIDENTIAL REAL PROPERTY THAT THE MAYOR AND CITY COUNCIL OF