

DEPARTMENT ON THE FORM THAT THE DEPARTMENT PROVIDES:

(I) THE TOTAL VALUE OF ALL PROPERTY TAX CREDITS GRANTED BY THE GOVERNING BODY UNDER THIS SUBTITLE;

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

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

(3) THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR EACH GOVERNING BODY THAT GRANTS A PROPERTY TAX CREDIT UNDER THIS SUBTITLE SHALL:

(I) IN THE SAME MANNER AS THE ASSESSMENT ROLL, MAKE AVAILABLE FOR PUBLIC INSPECTION BOUND COPIES OF THE FORMS REQUIRED BY PARAGRAPH (2) OF THIS SUBSECTION; AND

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

REVISOR'S NOTE: Subsection (a) of this section is new language added to clarify the scope of this section.

Subsection (b) of this section is new language substituted for the second sentence of former Art. 81, § 9C(a)(1) as that sentence related to the scope of credits granted under this subtitle.

Subsections (c) through (f) of this section are new language derived without substantive change from former Art. 81, § 9C(s), and (a)(2), and the third sentence of (1) as they related to this subtitle.

In subsections (c) and (f) of this section, the reference to "the Mayor and City Council of Baltimore City" is added for clarity.

In subsection (d) of this section, the reference to "the Mayor and City Council of Baltimore City or the appropriate governing body" giving notice is added to clarify the responsibility for giving notice of the credit.

Subsection (e)(1) of this section is revised to state expressly that which formerly only was implied in the statement, "[h]e may apply for the credit ... but if he has not made application ..., the credit shall not be allowed".

Subsection (e)(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