

explanation of "oaths" in § 1-201 of this article.

In subsection (f)(2)(iii) of this section and throughout this subtitle the term "tangible", which modified personal property, is deleted as superfluous.

In the introductory language of subsection (f)(2) of this section, the former phrase "as soon after October 1 as is possible", is deleted as misleading and, in any event, superfluous.

In subsection (f)(3)(i) of this section, the word "copies" is added to conform to current practice.

In subsection (f)(3)(ii) of this section, the defined term "tax roll" is substituted for the former reference to "assessment roll", for accuracy.

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

The Commission to Revise the Annotated Code brings to the attention of the General Assembly that subsection (d) of this section is impractical and ambiguous.

Defined terms: "Assessment roll" § 1-101  
 "County" § 1-101 "Department" § 1-101  
 "Governing body" § 1-101  
 "Municipal corporation" § 1-101  
 "Property" § 1-101 "Property tax" § 1-101  
 "Real property" § 1-101 "Tax roll" § 1-101  
 "Value" § 1-101

#### 9-302. ALLEGANY COUNTY.

(A) COUNTY AND MUNICIPAL CORPORATION PROPERTY TAX -- MANDATORY.

THE GOVERNING BODY OF ALLEGANY COUNTY AND OF A MUNICIPAL CORPORATION IN ALLEGANY COUNTY SHALL GRANT A PROPERTY TAX CREDIT UNDER THIS SECTION AGAINST THE COUNTY AND MUNICIPAL CORPORATION PROPERTY TAX IMPOSED ON:

(1) PERSONAL PROPERTY THAT IS OWNED BY A NONPROFIT TELEVISION BROADCAST TRANSLATOR STATION THAT IS SUPPORTED PRINCIPALLY BY PUBLIC SUBSCRIPTION; AND

(2) PROPERTY THAT IS:

(I) OWNED BY THE SOUTH CUMBERLAND BUSINESS AND CIVIC ASSOCIATION, INCORPORATED; AND

(II) KNOWN AS THE SOUTH CUMBERLAND CIVIC CENTER.