

property and where a county has exempted the property but a city therein has not exempted it, the appropriate assessing authority shall provide the city with the assessment of the property.

SECTION 2. AND BE IT FURTHER ENACTED, That the Laws of Maryland read as follows:

Article - Tax - Property

7-109.

(a) The personal property described in §§ 7-222, 7-223, 7-224, 7-225, and 7-226 of this title is subject to or exempt from the municipal corporation property tax to the extent authorized by the governing body of the municipal corporation by law.

(b) If any personal property referred to in subsection (a) of this section is exempt from county property tax but is subject to municipal corporation property tax, the department or the supervisor shall provide the municipal corporation with the assessment of the personal property.

7-223.

The farming implements [of] OWNED OR LEASED BY a farmer are not subject to valuation or property tax.

SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall be construed retroactively and shall be applied to and interpreted to effect all taxable years beginning on or after July 1, 1984.

SECTION 4. AND BE IT FURTHER ENACTED, That Section 1 of this Act shall take effect June 1, 1985 and shall remain effective until February 1, 1986. On February 1, 1986, and with no further action required by the General Assembly, Section 1 of this Act shall be abrogated and of no further force and effect. Section 2 of this Act shall take effect February 1, 1986.

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May 28, 1985

The Honorable Melvin A. Steinberg  
President of the Senate  
State House  
Annapolis, Maryland 21404

Dear Mr. President: