

valuation or property tax.

7-224.

(a) Except as provided in § 7-109 OF THIS TITLE AND IN subsection (b) of this section, the livestock of a farmer is not subject to valuation or to property tax.

7-225.

(a) Except as provided in § 7-109 OF THIS TITLE AND IN subsection (b) of this section, if used in manufacturing, the following personal property, however operated and whether or not in use, is not subject to property tax:

- (1) tools;
- (2) implements;
- (3) machinery; or
- (4) manufacturing apparatus or engines.

7-226.

(a) Except as provided in § 7-109 OF THIS TITLE AND IN subsection (b) of this section, raw materials and manufactured products in the possession of a manufacturer are not subject to property tax.

DRAFTER'S NOTE:

Error: Lack of clarity in §§ 7-222(a), 7-223, 7-224(a), 7-225(a), and 7-226(a) of the Tax - Property Article. Although § 7-109 of the Tax - Property Article provides for an exemption from the municipal corporation property tax for property described in §§ 7-222 through 7-226, references to that exemption are not found in those sections.

Occurred: Ch. 8, Acts of 1985.

8-107.

(a) Except as provided under [§ 8-109] § 8-110 of this subtitle, the value of personal property shall be its value on the date of finality.

8-201.

The Department shall assess:

- (1) operating property, except land, of a railroad or