Article – Tax – Property

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.

(b) Except as provided by § 7–108 of this title, the personal property listed in subsection (a) of this section is subject to a county property tax on:

    (1) 100% of its assessment in [Allegany County,] Garrett County, Somerset County, Wicomico County, and Worcester County; and

    (2) [60%] 75% of its assessment in [Dorchester] ALLEGANY County.

(c) Property does not qualify for the exemption under this section if the property is used primarily in administration, management, sales, storage, shipping, receiving, or any other nonmanufacturing activity.

(d) In order to qualify for the exemption under this section, a person claiming the exemption must apply for and be granted the exemption by the Department.

9–201.

(a) In this section, "property tax credit" means a property tax credit OR EXEMPTION that is granted under § 9–205 or § 9–209 of this subtitle or Subtitle 3 of this title.

(b) Annually on or before [December] OCTOBER 31, the Mayor and City Council of Baltimore City or each governing body that grants a property tax credit shall submit to the Department on the form that the Department provides THE FOLLOWING INFORMATION FOR THE CURRENT TAXABLE YEAR:

    (1) the total value of all property tax credits granted;

    (2) an itemized list of all of the property tax credits granted for real property; and

    (3) an itemized list of the property tax credits granted for personal property.

(c) The Mayor and City Council of Baltimore City or each governing body that grants a property tax credit shall:

    (1) in the same manner as the assessment roll, make available for public inspection bound copies of the form required by subsection (b) of this section; and