(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, [Dorchester County,] Garrett County, Somerset County, Wicomico County, and Worcester County; and

(2) [75%] 60% of its assessment in [Washington] DORCHESTER 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.

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.

[(b) Except as provided by § 7–108 of this title, the personal property described in subsection (a) of this section is subject to a county property tax on 20% of its assessment in Allegany County.]

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect October 1, 1998.

Approved April 14, 1998.

CHAPTER 15

(Senate Bill 75)

AN ACT concerning

Local Tax Returns – Use for Property Valuation

FOR the purpose of authorizing certain local officials to provide certain tax information to a supervisor of assessments for purposes of property valuation.

BY repealing and reenacting, without amendments,
Article – Tax – Property
Section 1–101(a), (hh), and (kk)
Annotated Code of Maryland
(1994 Replacement Volume and 1997 Supplement)

BY adding to
Article – Tax – Property
Section 8–105(f)