

CHAPTER 822

(House Bill 1789)

AN ACT concerning

Tax - Property Article

FOR the purpose of ~~altering the definitions of "date of finality" and "governing body" in the Tax - Property Article;~~ repealing provisions of law relating to holding positions and the removal of assessors; clarifying certain powers of the Director of the Department of Assessments and Taxation; ~~altering the requirement that the Department continually review all real property assessments;~~ authorizing the Governor to ~~remove a member of a property tax assessment appeal board only on the recommendation of the Mayor of Baltimore City or the governing body of a county;~~ clarifying certain provisions relating to the assessment and taxation of property; prohibiting property from being approved from exemption from the property tax under certain circumstances; authorizing counties to authorize certain exemptions to certain blind individuals; altering certain provisions relating to payments in lieu of taxes; ~~altering the requirement that the Department or a supervisor of assessments value all real property at certain intervals;~~ altering certain provisions relating to notice of a change in value of real property and for property tax credits; clarifying certain provisions relating to assessments on personal property; altering requirements relating to certain appeals; clarifying the definition of "tax" in regard to the collection of unpaid taxes; altering provisions relating to the collection period of certain unpaid taxes and repealing a limitation on the imposition and collection of certain taxes; clarifying provisions relating to escaped property; making stylistic changes; and generally relating to provisions of the Tax - Property Article.

BY repealing and reenacting, with amendments,

Article - Tax - Property

Section ~~1-101(i) and (n),~~ 2-107, 2-202(8), ~~2-203(a)(i),~~
~~3-103(d)(i),~~ 5-102, 6-101(a)(1), 6-302(a), 6-308(h),
 6-401(b), 7-207(f), 7-503(a), ~~8-104(b),~~ 8-401,
 9-201(b) and (c), 9-205(f), 10-210(a), 14-503(a),
~~14-513,~~ 14-801(c), 14-1101(c), and 14-1103(b)

Annotated Code of Maryland
 (1986 Volume)

BY repealing

Article - Tax - Property
Section 14-513 and 14-1102
Annotated Code of Maryland