

reinstating a provision as to half-year assessment rolls; clarifying that certain homeowners must have previously received a tax credit; deleting an obsolete provision as to when an application must be filed; clarifying who grants a certain tax credit; reinstating a reference to Frederick County concerning a property tax credit; deleting surplusage; clarifying when certain personal property taxes are due; clarifying the period for which a report on personal property is required; clarifying who must pay certain recordation taxes; ~~reinstating the exemption from transfer tax for property transferred from governmental units~~; clarifying and correcting the provisions for distribution of revenues from the agricultural land transfer tax; reinstating references to rental data and business volume as a part of valuation records; clarifying the jurisdiction in which certain appeals may be filed; clarifying that payment of interest on certain refunds applies to estimated personal property tax; correcting the commencement date for a period of limitations; clarifying the procedure for claims for excess property tax liability fee; clarifying that the 7-year statute of limitations applies only to taxes imposed after a certain date, to reflect an uncodified provision of Chapter 135, Acts of 1982; repealing a provision of the Public Local Laws of Harford County that has expired by the terms of its enactment; repealing and reenacting, without amendments, certain sections of the Tax - Property Article that were enacted by multiple conflicting enactments, to remove any doubt as to the proper language in those provisions; providing for the effect of certain provisions of this Act; and generally making clarifying and stylistic changes and corrections.

BY-renumbering

~~Article---Tax---Property
Section-13-207(b)
to-be-Section-13-207(c)
Annotated-Code-of-Maryland
(1986-Volume)~~

BY repealing and reenacting, with amendments,

Article - Tax - Property
Section 1-101(h), (j), (t), and (jj), 2-107(b), 3-107(a), 4-401, 4-402, 5-102(b)(2), 6-101(a)(1), 6-102(e), 6-302(c)(2), 6-305(b), 6-306(b), 6-308(h), 6-401(a), 7-107, 7-108(a), 7-202(b)(2), 7-206(b), 7-208(c), 7-210(a), 7-211(a), 7-215(c)(1), 7-501(a), 7-506(a)(2), 8-203, 8-209(g)(7) and (8), 8-211(i) and (j), 8-213(c)(1), 8-217, 8-233(c), 8-303, 8-401(e), 8-406(a), 8-417(d), 8-418(a), 8-420(a), 9-101(a)(2), 9-103(a)(6), 9-104(m) and (p), 9-105(d)(1), 9-201(a), 9-204(d), 9-208(d), 9-209(a)