

Article - Tax - Property

1-101.

(ii) "Supervisor" means the supervisor of assessments for a county.

2-216.

[(g) Each supervisor shall annually correct for the succeeding tax imposition:

(1) the account of a person who disposed of or acquired property since the last assessment or if any part of the property was omitted if the disposition, acquisition, or omission can be substantiated by satisfactory evidence; and

(2) an assessment, if the property increased or decreased in value since the last assessment.]

[(h)](G) A supervisor may:

(1) correct annually the value of any improperly valued property [or a property that has changed in value]; and

(2) value any property that has been omitted or later acquired.

14-503.

(a) A taxpayer[, a county, a municipal corporation, or the Attorney General] may appeal the value or classification of the real property by submitting a petition for review to the supervisor on or before the date of finality for the next taxable year.

SECTION 2. AND BE IT FURTHER ENACTED, That, notwithstanding any other provision of law, the Department of Assessments and Taxation may not certify an assessment after the effective date of this Act that reflects an increase related to a petition for review filed under § 14-503 of the Tax - Property Article after January 1, 2000 by a county or municipal corporation; and a county or municipal corporation may not issue a tax bill after the effective date of this Act that reflects an increase related to a petition for review filed under § 14-503 of the Tax - Property Article after January 1, 2000 by a county or municipal corporation.

~~SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 2002.~~

SECTION 3. AND BE IT FURTHER ENACTED, That this Act is an emergency measure, is necessary for the immediate preservation of the public health or safety, has been passed by a ye and nay vote supported by three-fifths of all the members elected to each of the two Houses of the General Assembly, and shall take effect from the date it is enacted.

Approved May 16, 2002.