

(iii) the use of the dwelling was changed substantially;

(iv) the dwelling was improved extensively; or

(v) the assessment of the dwelling was clearly erroneous due to an error in calculation or measurement of improvements on the real property.

SECTION 2. AND BE IT FURTHER ENACTED, That, notwithstanding the provisions of this act requiring a homeowner to apply for the residential use assessment prior to April 1 or May 1, a homeowner may apply for a residential use assessment for the taxable year beginning July 1, 1990 on or before June 30, 1990. The Department of Assessments and Taxation may accept an application for the residential use assessment provided under this Act after June 30, 1990 but before August 1, 1990 for the taxable year beginning July 1, 1990, if good cause is shown.

~~SECTION 2 3. AND BE IT FURTHER ENACTED, That if any provision of this Act or the application thereof to any person or circumstance is held invalid for any reason in a court of competent jurisdiction, the invalidity does not affect other provisions or any other application of this Act which can be given effect without the invalid provision or application, and for this purpose the provisions of this Act are declared severable.~~

~~SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, 1990 and shall be applicable to any owner occupied residential property comprehensively rezoned after June 30, 1989 for all tax years beginning on or after July 1, 1990 all taxable years beginning after June 30, 1990.~~

Approved May 2, 1990.

CHAPTER 227

(Senate Bill 764)

AN ACT concerning

Property Tax Assessment – Rezoned Residential Property

FOR the purpose of altering the criteria for revaluing certain real property; establishing a subclass of real property for assessment purposes; providing for the assessment of residential property rezoned to be commercial or industrial under certain circumstances; requiring the Department of Assessments and Taxation to adopt certain regulations providing for the administration of and procedures for claiming the assessment; specifying restrictions on the assessment; specifying the qualifications for claiming the assessment; providing for the termination of the assessment under certain circumstances; requiring a homeowner receiving the assessment to pay to the Department of Assessments and Taxation a certain amount under certain circumstances; providing for the distribution of that payment; authorizing the property tax assessment appeals boards to exercise jurisdiction over appeals concerning certain property tax credits for homeowners;