

requiring local zoning agencies to provide certain information to the local supervisor of assessments; requiring a county to assist the Department under certain circumstances; altering a certain exception based on zoning changes under a certain homestead property tax credit; defining certain terms; providing for the applicability of this Act; providing for a delayed application date for a certain taxable year; and generally relating to the assessment of property rezoned from a residential to a commercial or industrial classification.

BY repealing and reenacting, with amendments,

Article – Tax – Property

Section ~~8-101(b) and 8-104(e)(1)~~ 3-107(a), 8-101(b), 8-104(c)(1), and 9-105(d)(1)

Annotated Code of Maryland

(1986 Volume and 1989 Supplement)

BY adding to

Article – Tax – Property

Section ~~8-104(d)~~ and 8-226 through 8-228, inclusive

Annotated Code of Maryland

(1986 Volume and 1989 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

Article – Tax – Property

3-107.

(a) Each board has jurisdiction in its county over appeals concerning:

(1) real property values and assessments;

(2) personal property valued by the supervisors;

(3) credits for elderly or disabled renters under § 9-102 of this article;

(4) credits for homeowners under [§ 9-104] §§ 9-104 AND 9-105 of this article;

(5) credits for elderly or disabled homeowners under § 9-101 of this article;

(6) the value of easements under § 2-511 of the Agriculture Article; or

(7) the rejection of an application for a property tax exemption as provided by § 7-103 and Title 14, Subtitle 5 of this article.

8-101.

(b) Real property is a class of property and is divided into the following subclasses: