

CHAPTER 612

(Senate Bill 415)

AN ACT concerning

Assessments - Notice of Estimated Assessable Base

FOR the purpose of providing that the State Department of ~~[[Assessment]]~~ ASSESSMENTS AND TAXATION 60 DAYS PRIOR TO THE SETTING OF THE ANNUAL PROPERTY TAX LEVY, SHALL PROVIDE THE APPROPRIATE COUNTY AGENCY WITH THE ESTIMATED ASSESSABLE BASE, AND ADVERTISE THE ESTIMATED ASSESSABLE BASE IN A NEWSPAPER OF GENERAL CIRCULATION IN EACH COUNTY AND BALTIMORE CITY; AND PROVIDING THAT THE COUNTY COMMISSIONERS OR COUNTY COUNCIL, OF EACH COUNTY, AS THE CASE MAY BE, AND THE CITY COUNCIL OF BALTIMORE, SHALL CONSIDER THE ESTIMATED ASSESSABLE BASE WHEN THEY DETERMINE THE ANNUAL PROPERTY TAX LEVY.

BY ADDING TO

ARTICLE 81 - REVENUE AND TAXES  
SECTION 46A  
ANNOTATED CODE OF MARYLAND  
(1969 REPLACEMENT VOLUME AND 1973 SUPPLEMENT)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, THAT NEW SECTION 46A BE AND IT IS HEREBY ADDED TO ARTICLE 81 - REVENUE AND TAXES, OF THE ANNOTATED CODE OF MARYLAND (1969 REPLACEMENT VOLUME AND 1973 SUPPLEMENT) TO READ AS FOLLOWS:

ARTICLE 81 - REVENUE AND TAXES

46A.

(A) 60 DAYS PRIOR TO THE SETTING OF THE ANNUAL LEVY, THE STATE DEPARTMENT OF ~~[[ASSESSMENT]]~~ ASSESSMENTS AND TAXATION SHALL PROVIDE THE APPROPRIATE AGENCY OF EACH COUNTY AND BALTIMORE CITY WITH THE ESTIMATED ASSESSABLE BASE OF THE COUNTY. THE DEPARTMENT SHALL ADVERTISE THE ESTIMATED ASSESSABLE BASE IN A NEWSPAPER OF GENERAL CIRCULATION IN EACH COUNTY AND BALTIMORE CITY FOR AT LEAST TWO CONSECUTIVE WEEKS.

(B) THE COUNTY COMMISSIONERS OR COUNTY COUNCIL OF EACH COUNTY, AS THE CASE MAY BE, AND THE CITY COUNCIL OF BALTIMORE, SHALL CONSIDER THE ESTIMATED ASSESSABLE BASE WHEN THEY DETERMINE THE ANNUAL PROPERTY TAX LEVY.