

(House Bill 239)

AN ACT concerning

Tax Assessment Appeal Boards - Jurisdiction

FOR the purpose of setting forth the matters over which each property tax assessment appeal board has jurisdiction, including any special local tax matters which the county or Baltimore City may assign to the board for hearing; and providing for an increase in the jurisdiction of the boards under certain circumstances.

BY adding to

Article 81 - Revenue and Taxes
Section 250
Annotated Code of Maryland
(1969 Replacement Volume and 1974 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That new Section 250 be and it is hereby added to Article 81 - Revenue and Taxes, of the Annotated Code of Maryland (1969 Replacement Volume and 1974 Supplement) to read as follows:

Article 81 - Revenue and Taxes

250.

[[EACH PROPERTY TAX ASSESSMENT APPEAL BOARD HAS JURISDICTION OVER ALL APPEALS IN THE COUNTY OR BALTIMORE CITY CONCERNING PROPERTY TAX ASSESSMENTS, AND ANY OTHER SPECIAL LOCAL TAX MATTERS WHICH THE COUNTY OR BALTIMORE CITY MAY ASSIGN TO THE BOARD FOR HEARING, INCLUDING APPEALS CONCERNING LOCAL TAX CREDITS AND APPEALS CONCERNING LOCAL TAXES IN ANY SPECIAL TAXING AREAS WITHIN THE COUNTY OR BALTIMORE CITY.]]

EACH PROPERTY TAX ASSESSMENT APPEAL BOARD HAS JURISDICTION OVER ALL APPEALS IN THAT COUNTY OR BALTIMORE CITY CONCERNING PROPERTY TAX ASSESSMENTS, AND ANY OTHER LOCAL TAX MATTERS WHICH THAT COUNTY OR BALTIMORE CITY HAS ASSIGNED OR MAY ASSIGN TO THE BOARD FOR HEARING, INCLUDING BUT NOT LIMITED, TO APPEALS CONCERNING LOCAL TAX CREDITS AND APPEALS CONCERNING LOCAL TAXES IN SPECIAL TAXING AREAS WITHIN THAT COUNTY OR BALTIMORE CITY. HOWEVER, AFTER JULY 1, 1975, A COUNTY OR BALTIMORE CITY MAY NOT INCREASE THE JURISDICTION OF ANY PROPERTY TAX