

Article 81 - Revenue and Taxes

67.

(A) The county commissioners in each county, the chief administrative officer in Montgomery County, and the department of assessments in Baltimore City, as to local taxes, and the Comptroller upon certificates of the county commissioners, the chief administrative officer in Montgomery County, or department of assessments in Baltimore City, as to State taxes, shall make all just allowances to the respective collectors for insolvencies and removals and for refunds of taxes made in accordance with the provisions of law. The final assessing authority, the supervisor of assessments and the county treasurer (in Montgomery County the director of finance) of each county and in Baltimore City, the city solicitor, and the director of the department of assessments, and in any incorporated town in Caroline County, the town boards, may by an order, decrease or abate an assessment after the date of finality for any year, whether a protest against said assessment was filed before the date of finality or not, in order to correct erroneous and improper assessments and to prevent injustice, provided, that the reasons for such decrease or abatement shall be clearly set forth in such order.

[[(B) IN BALTIMORE CITY, WHEN ALL OR A PORTION OF PROPERTY IS ACQUIRED FOR MUNICIPAL USE, THE DIRECTOR OF THE DEPARTMENT OF ASSESSMENTS, UPON NOTIFICATION BY THE CITY SOLICITOR, SHALL DECREASE OR ABATE THE ASSESSMENT PERTAINING TO THE PROPERTY OR TO THE PORTION ACQUIRED, REGARDLESS OF THE DATE OF FINALITY. THE DECREASE OR ABATEMENT SHALL TAKE EFFECT AS OF THE DATE TO WHICH ADJUSTMENTS ARE COMPUTED IN THE SETTLEMENT FOR THE PROPERTY, OR AS OF THE DATE THAT POSSESSION OF THE PROPERTY IS GRANTED TO BALTIMORE CITY BY AN ORDER OF COURT PURSUANT TO SUBTITLE 21-16 OF THE CODE OF PUBLIC LOCAL LAWS OF BALTIMORE CITY (1969), AS AMENDED.]]

(B) (1) WHEN THE STATE, ANY COUNTY, OR BALTIMORE CITY ACQUIRES ALL OR A PORTION OF ANY PROPERTY FOR PUBLIC PURPOSES, THE REAL PROPERTY TAXES ON THE PROPERTY SHALL BE ABATED OR DECREASED BY THE SUPERVISOR OF ASSESSMENTS FROM THE DATE OF ACQUISITION OF THE PROPERTY. AT THE TIME OF SETTLEMENT, THE SETTLEMENT OFFICER SHALL RETAIN FROM ANY AVAILABLE FUNDS SUFFICIENT MONIES TO PAY ANY PROPERTY TAXES DUE FOR THE PROPERTY TO THE DATE OF ACQUISITION BY THE STATE, COUNTY, OR BALTIMORE CITY WHICH SHALL BE NON-REFUNDABLE.

(2) WHEN TAXES HAVE BEEN PREPAID BY THE OWNER, THE SETTLEMENT OFFICER SHALL REIMBURSE THE OWNER FOR THAT PORTION OF THE PREPAID TAXES WHICH IS ATTRIBUTABLE TO THE