

CHAPTER 238

(House Bill 964)

AN ACT concerning

Real Property Taxes - Dwellings

FOR the purpose of ~~[[authorizing the counties and Baltimore City to provide for a deferral in the payment of local property taxes on dwellings under certain conditions; repealing obsolete and inconsistent provisions concerning the deferral of property taxes; and relating generally to local property taxes.]] providing a program of relief from property taxes imposed on property owners in the State as a result of increases in the assessed value of properties; specifying the details of these programs, including a mandatory credit against local property taxes for assessment increases in a certain period; providing for the automatic termination of one of these programs; and repealing obsolete and inconsistent provisions for deferrals of assessment increases and property taxes resulting from these increases.~~

BY repealing and reenacting, with amendments

Article 81 - Revenue and Taxes  
Section ~~[[32(b)]]~~ 32  
Annotated Code of Maryland  
(1975 Replacement Volume and 1975 Supplement)

BY adding to

Article 81 - Revenue and Taxes  
Section ~~[[32(b)]]~~ 32B  
Annotated Code of Maryland  
(1975 Replacement Volume and 1975 Supplement)

BY repealing

Article 81 - Revenue and Taxes  
Section 232(8)(c) [[and (c)(1)]]  
Annotated Code of Maryland  
(1975 Replacement Volume and 1975 Supplement)

By adding to

Article 81 - Revenue and Taxes  
Section 232(8)(c)  
Annotated Code of Maryland