

(1975 Replacement Volume and 1975 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That Section ~~[[32(b)]]~~ 32 of Article 81 - Revenue and Taxes, of the Annotated Code of Maryland (1975 Replacement Volume and 1975 Supplement) be and it is hereby repealed and reenacted, with amendments, to read as follows:

Article 81 - Revenue and Taxes

32.

[(a)] As soon as may be practicable after the date of finality in each year and in any event before the first day of July next following the COUNTY COUNCIL OR county commissioners of each county and the mayor and city council of Baltimore or any other city shall fix the rate of county or city taxation for such ensuing year on all assessments, persons or property subject to taxation under this article in such county or city and for which the rate is not fixed by this article; but, however, in Charles County the County Commissioners shall hold a public hearing concerning the rate of county taxation on all assessments, persons or property subject to taxation under this article and as soon as may be practicable after the date of finality in each year and in any event before the first day of June next following; provided that where any fixed or limited rate of county and/or city taxes is prescribed by this article, such county and/or city taxes are hereby levied at such respective rates upon all assessments, persons and property liable thereto under the provisions of this article, and it shall not be necessary for the county commissioners of any county or the authorities of any city to pass any resolution or ordinances levying the same.

[(b) The county commissioners or county council of each county and the mayor and city council of Baltimore City may by resolution or ordinance provide that property taxes for the taxable year beginning July 1, 1972 may be paid over a period of three years in cases where there has been an increase in the real property assessment in excess of thirty-six percent (36%) effective for that fiscal year; unless (1) the property is transferred to new ownership, (2) the zoning classification of the property is changed, (3) a substantial change occurs in the use of the property, (4) extensive improvements are made to the improvements on the existing property, or (5) the previous assessment was clearly erroneous due to an error in calculation or measurement of the improvements on the property.]

SECTION 2. AND BE IT FURTHER ENACTED, That new Section ~~[[32(b)]]~~ 32B be and it is hereby added to Article 81 - Revenue and Taxes, of the Annotated Code of Maryland (1975 Replacement Volume and 1975 Supplement) to