

Assessments - Abatement

FOR the purpose of authorizing certain authorities in the counties and Baltimore City to decrease or abate an assessment after the date of finality, in certain cases, without the approval of the property tax assessment appeal board.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes
Section 67(a)
Annotated Code of Maryland
(1975 Replacement Volume and 1976 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That Section 67(a) of Article 81 - Revenue and Taxes, of the Annotated Code of Maryland (1975 Replacement Volume and 1976 Supplement) be and it is hereby repealed and reenacted, with amendments, to read as follows:

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.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1977.

Approved April 29, 1977.
