

added to Article 81 - Revenue and Taxes, of the Annotated Code of Maryland (1975 Replacement Volume and 1976 Supplement) to read as follows:

Article 81 - Revenue and Taxes

19.

(a) (10) (A) ANY IMPROVEMENT, CHANGE, OR ADDITION TO A BUILDING USED AS A DWELLING, WHICH IS NECESSITATED BY THE HEALTH OR MEDICAL CONDITION OF A RESIDENT OF THAT BUILDING, MAY NOT BE CONSIDERED IN THE VALUATION OF THAT BUILDING IF:

(I) SUFFICIENT EVIDENCE OF MEDICAL NECESSITY OR A SUBSTANTIAL PHYSICAL CONVENIENCE, SUBSTANTIATED BY A LICENSED MEDICAL PRACTITIONER, IS PRESENTED TO THE ASSESSING AUTHORITY; AND

(II) ANNUAL ATTESTATION IS PRESENTED TO THE ASSESSING AUTHORITY THAT THE INDIVIDUAL WHOSE MEDICAL CONDITION NECESSITATED THE IMPROVEMENT, CHANGE, OR ADDITION STILL LIVES IN THE BUILDING.

(B) WHEN THE INDIVIDUAL WHOSE MEDICAL CONDITION NECESSITATED THE IMPROVEMENT, CHANGE, OR ADDITION NO LONGER RESIDES IN THE BUILDING, THE PROPERTY THEN SHALL BE VALUED AND ASSESSED AS PROVIDED IN PARAGRAPH (A) (1).

(C) THE STATE DEPARTMENT OF ASSESSMENT AND TAXATION SHALL PROMULGATE REGULATIONS:

(I) ESTABLISHING CRITERIA FOR DETERMINING WHAT CONSTITUTES SUFFICIENT EVIDENCE OF MEDICAL NECESSITY OR A SUBSTANTIAL PHYSICAL CONVENIENCE;

(II) PRESCRIBING THE FORM OF ANNUAL ATTESTATION REQUIRED IN (A) (II), ABOVE; AND

(III) ENUMERATING AND CLARIFYING WHICH IMPROVEMENTS, CHANGES, OR ADDITIONS ARE NECESSITATED BY HEALTH OR MEDICAL CONDITIONS.

(D) IN ADDITION TO ANY OTHER INFORMATION REQUIRED, THE TAX BILL FOR EACH TAXABLE YEAR FOR DWELLINGS SUBJECT TO THE PROVISIONS OF THIS PARAGRAPH SHALL STATE THE ASSESSED VALUE OF THE IMPROVEMENTS, CHANGES, AND ADDITIONS EXEMPTED IN (A), ABOVE.

(E) IN NO EVENT MAY THE ASSESSED VALUE OF THE IMPROVEMENTS, CHANGES, OR ADDITIONS EXEMPT IN (A) ABOVE EXCEED 10 PERCENT OF THE TOTAL ASSESSED VALUE OF THE PROPERTY.

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