

~~WHEREAS, The current alarmingly large yearly increases in assessment result in further problems for citizens already burdened with the additional costs which rapidly rising inflation has brought to all facets of daily life; and~~

WHEREAS, There have been excessive and alarming increases in assessments resulting in further problems for citizens already burdened with the additional costs of living due to rising inflation; and

WHEREAS, Many of those homeowners experiencing large assessment increases are required to live on fixed incomes; and

WHEREAS, The General Assembly considered 115 House Bills and 41 Senate Bills concerning assessments and assessment practices during the 1976 Session; and

WHEREAS, The proposals offered must be evaluated in terms of Article 15 of the Maryland Declaration of Rights of the Constitution of Maryland which requires that assessments shall be uniform within each class or subclass of land and Section 14(b) of Article 81 of the Annotated Code which requires full cash value assessment of property; and

WHEREAS, The issue of utilizing a biennial or triennial assessment cycle in lieu of the current annual assessment cycle needs to be thoroughly examined; and

WHEREAS, The problem of the impact improvements made to existing real property have the current market value needs to be resolved so individuals will not be penalized for keeping property in good condition; and

WHEREAS, The method and techniques of determining current value of commercial and industrial properties for assessment purposes need to be reviewed for adequacy both as to the policy and implementation; and

WHEREAS, The existing constitutional requirement for uniformity in assessments needs to be carefully reviewed and analyzed prior to changes being submitted for ratification at the 1978 general election; and

WHEREAS, The State government recognizing the urgent situation of taxpayers no longer able to afford to stay in their homes, must respond to these conditions as equitably and effectively as possible; now, therefore, be it

RESOLVED BY THE GENERAL ASSEMBLY OF MARYLAND, That