

~~assessment purposes certain repairs and maintenance, up to a certain amount.~~

FOR the purpose of prohibiting the inclusion of normal repairs and maintenance in the valuation of certain residential real property for increased assessment purposes.

BY adding to

Article 81 - Revenue and Taxes
Section 19 (a) (12)
Annotated Code of Maryland
(1975 Replacement Volume and 1977 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland be repealed, amended, or enacted to read as follows:

Article 81 - Revenue and Taxes

19.

~~(a) (12) ANY EXPENDITURE FOR NORMAL REPAIRS AND MAINTENANCE, NOT EXCEEDING \$4,000 PER YEAR, MAY NOT BE INCLUDED IN THE VALUATION OF REAL PROPERTY FOR ASSESSMENT PURPOSES FOR A PERIOD NOT EXCEEDING THREE YEARS. THE FOLLOWING REPAIRS ARE CONSIDERED NORMAL MAINTENANCE IF THEY ARE NOT PART OF A COMPLETE OR MAJOR MODERNIZATION:~~

~~(I) OUTSIDE PAINTING;~~

~~(II) LAWNS, LANDSCAPING, FENCES, AND GARDENS;~~

~~(III) REMOVAL OF DETERIORATED EXTERIOR TRIM, DILAPIDATED SHEDS AND GARAGES, AND UNUSED PORCHES;~~

~~(IV) REPAIRING OR REPLACING SIDING, ROOFING, PORCHES, STEPS, SIDEWALKS, AND DRIVES;~~

~~(V) REPAINTING, REPAIRING, OR REPLACING MASONRY;~~

~~(VI) ADDING AWNINGS AND LAWN SPRINKLING SYSTEMS;~~

~~(VII) ADDITION OR REPLACEMENT OF GUTTERS AND DOWNSPOUTS, STORM WINDOWS AND DOORS, INSULATION AND WEATHERSTRIPPING;~~

~~(VIII) ADDING WINDOWS OR DOORS, OUTSIDE LIGHTS, ADDITIONAL ELECTRICAL CIRCUITS AND ELECTRICAL OUTLETS;~~

~~(IX) COMPLETE REWIRING;~~