

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 BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland be repealed, amended, or enacted to read as follows: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

29.

(A-1) FAILURE TO SEND A NOTICE OF ASSESSMENT WITHIN THE ~~TIMES HEREAFTER SPECIFIED~~ 30 DAYS AFTER THE DATE OF FINALITY IN THE CLASSES OF CASES SET FORTH IN PARAGRAPHS (A) (1), (A) (2), (A) (3), AND (A) (4) OF THIS SECTION CREATES AN IRREUTTABLE PRESUMPTION THAT THE ASSESSMENT HAS NOT CHANGED FROM THE PREVIOUS YEAR'S ASSESSMENT, UNLESS, ONE OF THE FOLLOWING CONDITIONS HAS OCCURRED:

(1) THE PROPERTY HAS BEEN TRANSFERRED FOR CONSIDERATION TO NEW OWNERSHIP DURING THE PREVIOUS CALENDAR YEAR;

(2) THERE HAS BEEN A CHANGE IN THE ZONING CLASSIFICATION OF THE PROPERTY DURING THE PREVIOUS CALENDAR YEAR, RESULTING IN AN INCREASED VALUE OF THE PROPERTY;

(3) A SUBSTANTIAL CHANGE HAS OCCURRED IN THE USE OF THE PROPERTY DURING THE PREVIOUS CALENDAR YEAR;

(4) EXTENSIVE IMPROVEMENTS HAVE BEEN MADE ON THE EXISTING PROPERTY DURING THE PREVIOUS CALENDAR YEAR;

(5) THE ASSESSMENT FOR THE PREVIOUS TAXABLE YEAR WAS CLEARLY ERRONEOUS DUE TO AN ERROR IN CALCULATION OR MEASUREMENT OF IMPROVEMENTS ON THE PROPERTY; AND

(6) THE ASSESSMENT HAS BEEN DECREASED.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect ~~June 1, 1978~~ January 1, 1979.

Approved May 29, 1978.

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CHAPTER 1015

(House Bill 2133)

AN ACT concerning

Montgomery County Public Employment Relations  
MC 294C-78

~~FOR the purpose of authorizing in Montgomery County public employment relations activities and collective bargaining procedures for employees of the Montgomery~~