

~~WILLFULLY---FURNISHES--A--FALSE--OR--FRAUDULENT--WITHHOLDING
CERTIFICATE-TO-HIS-EMPLOYER-IS-GUILTY-OF-A--MISDEMEANOR--AND
ON--CONVICTION--IS--SUBJECT--TO-A-FINE-NOT-EXCEEDING-\$500-OR
IMPRISONMENT-NOT-EXCEEDING-6-MONTHS,-OR-BOTH-~~

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1980, and shall apply to all taxable years beginning after December 31, 1979.

Approved April 22, 1980.

CHAPTER 181

(House Bill 737)

AN ACT concerning

Triennial Assessments - Clarifying Language

FOR the purpose of clarifying certain directions to the Department of Assessments and Taxation concerning the handling of increases in value resulting from certain changes in or to the property; and correcting a certain cross-reference.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes
Section 232(8)(b) and (e)
Annotated Code of Maryland
(1975 Replacement Volume and 1979 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 BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland be repealed, amended, or enacted to read as follows: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

232.

The jurisdiction, supervision, powers and duties of the Department herein created, and the Director thereof, shall extend under this article:

(8) (b) To maintain and enforce a continuing method of real property revaluation, so that all real property in every county and Baltimore City shall be valued based on a physical inspection once in every 3 years unless an earlier valuation is required in accordance with the provisions of paragraph [(c)] (D) below. In addition, at any time, after consultation with the county commissioners in the several counties, or the property tax assessment appeal board, the