

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1981.

Approved May 19, 1981.

CHAPTER 633

(House Bill 664)

AN ACT concerning

Property Taxes - Appeals - Treatment in Future Years

FOR the purpose of requiring that certain records be kept with respect to ~~certain appeals relating to taxation of~~ real property assessment appeals; and requiring that ~~results of such appeals be binding in future years if the laws and facts still apply~~ certain facts be considered in making future assessments.

BY adding to repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes
Section ~~14(f) and 45(f)~~ 234A
Annotated Code of Maryland
(1980 Replacement Volume)

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 BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland be repealed, amended, or enacted to read as follows: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

14-

~~{F}--(1)--IF THE--PROPERTY--OWNER--OF--RESIDENTIAL--REAL PROPERTY--HAS--SUCCESSFULLY--BROUGHT--AN--APPEAL--WITH--RESPECT--TO PROPERTY--TAXES--LEVIED--UPON--THE--PROPERTY,--THEN--IN--LATER TAXABLE--YEARS--THE--RESULTS--OF--THE--APPEAL--SHALL--BE--CONSIDERED IN--THE--ASSESSMENT,--VALUATION,--AND--TAXATION--OF--THAT--PROPERTY--~~

~~{2}--TO--THE--EXTENT--THAT--THE--FACTS--AND--LAWS INVOLVED--IN--SUCH--AN--APPEAL--ARE--STILL--APPLICABLE--IN--LATER TAXABLE--YEARS,--THE--PROPERTY--SHALL--BE--ASSESSED,--VALUED,--AND TAXED--IN--LIGHT--OF--THE--DECISION--MADE--IN--THE--APPEAL--~~

45-

~~{F}--IF--RESIDENTIAL--REAL--PROPERTY--HAS--BEEN--THE--SUBJECT OF--AN--APPEAL--UNDER--THIS--ARTICLE,--THAT--FACT--SHALL--BE--NOTED--IN THE--ASSESSMENT--WORK--SHEET--OR--CARD--RELATING--TO--THE--PROPERTY WHICH--WAS--THE--SUBJECT--OF--THE--APPEAL--~~