

234A.

(A) If any assessment is adjusted by a property tax assessment appeal board, the Maryland Tax Court, or any other court, the assessor, in making the assessment for the succeeding taxable year, shall give due consideration to the reasons for the valuation determined by the adjusted assessment.

(B) (1) IF 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.

(2) TO THE EXTENT THAT THE FACTS INVOLVED IN AN APPEAL REMAIN APPLICABLE IN LATER TAXABLE YEARS, THE PROPERTY SHALL BE ASSESSED, VALUED, AND TAXED BY TAKING THOSE FACTS INTO CONSIDERATION.

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

Approved May 19, 1981.

CHAPTER 634

(House Bill 665)

AN ACT concerning

Circuit Court Judges

FOR the purpose of adding to the number of judges of the circuit courts in Baltimore, Harford, Howard, Montgomery, and Washington counties; and providing for a certain effective date for a certain subdivision.

BY repealing and reenacting, with amendments,

Article - Courts and Judicial Proceedings
Section 1-503(a)
Annotated Code of Maryland
(1980 Replacement Volume and 1980 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 BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland be repealed, amended, or enacted to read as follows: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 - Courts and Judicial Proceedings

1-503.