

70.

(C) (1) IN CHARLES COUNTY, UNPAID SITE VALUE TAXES IMPOSED UNDER SECTION 411E OF THIS ARTICLE, AFTER THE DATE THE TAX IS PAYABLE, ARE LIENS UPON THE REAL ESTATE TO WHICH THE SITE VALUE TAX IS LEVIED.

(2) THE LIEN CREATED BY PARAGRAPH (1) OF THIS SUBSECTION MAY BE ENFORCED IN THE SAME MANNER AS THE LIEN CREATED UNDER SUBSECTION (A) OF THIS SECTION.

CHARLES COUNTY SITE VALUE TAX

411E.

(A) ~~(1)~~ THE COUNTY COMMISSIONERS, BY ORDINANCE, MAY IMPOSE, LEVY, AND COLLECT A SITE VALUE TAX UPON THE OWNERS OF REAL ESTATE AND UPON WHICH THERE IS A MOBILE HOME.

~~(2) -- THE TAX MAY NOT EXCEED \$200 PER ACRE.~~

(B) (1) THE TAX MAY BE ASSESSED EACH YEAR ON THE DATE OF FINALITY FOR REGULAR REAL PROPERTY TAXES.

(2) IF THE TAX IS ASSESSED AS OF THE DATE OF FINALITY THE TAXPAYER SHALL PAY THE TAX IN THE SAME MANNER AS REGULAR PROPERTY TAXES.

(C) ~~(1)~~ THE COUNTY COMMISSIONERS ~~MAY~~ SHALL DETERMINE THE TAX WITH RESPECT TO EACH PARCEL.

~~(2) -- SUBJECT TO SUBSECTION (A)(2) OF THIS SECTION THE TAX SHALL REFLECT AS NEARLY AS POSSIBLE -- THE -- ADDITIONAL REAL -- ESTATE -- TAX -- WHICH -- WOULD -- BE -- IMPOSED -- ON -- THE -- PARCEL -- IF -- A -- PERMANENT -- RESIDENCE -- OF -- SIMILAR -- SIZE -- WAS -- ON -- THE -- PARCEL -- INSTEAD -- OF -- A -- MOBILE -- HOME.~~

~~(D) -- IN -- LIEU -- OF -- FOLLOWING -- THE -- PROVISIONS -- OF -- SUBSECTION (C) -- OF -- THIS -- SECTION, -- THE -- COMMISSIONERS, -- SUBJECT -- TO -- SUBSECTION -- (A)(2) -- OF -- THIS -- SECTION, -- MAY -- ASSESS -- THE -- TAX -- ON -- A -- STANDARD -- RATE -- PER -- MOBILE -- HOME.~~

~~(E) -- THE -- PROVISIONS -- OF -- THIS -- SECTION -- DO -- NOT -- AFFECT -- OTHER -- PROVISIONS -- OF -- LAW -- REGULATING -- MOBILE -- HOMES.~~

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

May 19, 1981

The Honorable James Clark, Jr.  
President of the Senate  
State House  
Annapolis, Maryland 21404