

Honorable Harry Hughes
Governor of Maryland
State House
Annapolis, Maryland 21404

Re: House Bill 64

Dear Governor Hughes:

This is to advise you that we have reviewed for constitutionality and legal sufficiency Senate Bill 850 and House Bill 64, bills which amend Art. 81, § 12F-7 to extend the local property tax credit for homeowners experiencing assessment increases exceeding fifteen percent.

Senate Bill 850 extends this program for a seventh and eighth year, i.e., 1983-1984 and 1984-1985, while House Bill 64 extends this program only for a seventh year, i.e., 1983-1984. For the reasons we stated in our letter reviewing House Bill 1049 of 1980, which extended this program for a sixth year, Ch. 858, Laws of Maryland, 1980, it is our view that these bills are of increasingly doubtful constitutionality.

Very truly yours,
Stephen H. Sachs
Attorney General

Senate Bill No. 850

AN ACT concerning

Property Taxes-- Tax Credit - Homeowners
Assessment Increases in Excess of 15 Percent - Extension

~~FOR the purpose of altering the time for granting a credit~~
~~against property taxes of certain homeowners in a~~
~~certain percent of certain assessment amounts,~~
~~providing a method for calculating the credit, and~~
~~generally relating to the tax credit;~~

~~BY repealing and reenacting, with amendments,~~

~~Article 81--Revenue and Taxes~~
~~Section 12F-7(a)~~
~~Annotated Code of Maryland~~
~~(1980 Replacement Volume and 1981 Supplement)~~

~~BY adding to~~

~~Article 81--Revenue and Taxes~~
~~Section 12F-7(d) (8), (d) (9), (e) (8), and (e) (9)~~