

(1980 Replacement Volume and 1983 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

Article 81 - Revenue and Taxes

232C.

(c) A taxing authority may not increase the tax rate above the constant yield tax rate exclusive of revenue from property taxes on properties appearing for the first time on the assessment records, unless it [advertises its intention to impose an increased tax rate]:

(1) ADVERTISES ITS INTENTION TO IMPOSE AN INCREASED TAX RATE; AND

(2) (I) PROVIDES TO THE DEPARTMENT WITHIN 15 DAYS OF THE DATE OF THE ADVERTISEMENT A COPY OF THE ENTIRE NEWSPAPER PAGE THAT CARRIED THE PUBLIC HEARING NOTICE REQUIRED BY THIS SECTION; OR

(II) PROVIDES TO THE DEPARTMENT SUCH EVIDENCE, AS THE DEPARTMENT MAY REQUIRE, OF THE MAILING OF THE NOTICES SET FORTH IN SUBSECTION (D).

(d) A tax rate in excess of the constant yield tax rate may not be levied until the taxing authority implements the following procedure:

(1) The taxing authority shall advertise its intent to exceed the constant yield tax rate in a newspaper of general circulation within its jurisdiction sufficient to give notice as determined by the Department. The taxing authority will meet on a day, at a time and place fixed in the advertisement, which shall be at least 5 days, but not more than 15 days, after the day that the advertisement is published, for the purpose of hearing comments regarding any tax rate increase and to explain the reasons for any proposed increase. The advertisement may not be less than 1/4 page in size and the smallest type used shall be 18 point. HOWEVER, IN THE INSTANCE OF A MUNICIPAL CORPORATION THE ADVERTISEMENT MAY NOT BE LESS THAN 1/8 PAGE IN SIZE AND THE SMALLEST TYPE USED SHALL BE 12 POINT, WITH ALL LETTERS CAPITALIZED. The advertisement may not be placed in that portion of the newspaper where legal notices and classified advertisements appear. In lieu of publishing the advertisement, as provided in subsection (c) of this section, the taxing authority may mail a copy of the notice to each taxpayer residing within the jurisdiction of the taxing authority. The meeting on the proposed tax rate may coincide with the meeting on the proposed budget of the taxing authority. The hearing shall be held not less than 14 days prior to the date by which property tax rates shall be levied pursuant to the provision contained in