

FOR the purpose of providing that land, buildings or improvements may be reassessed when a subdivision, or change in character or use, occurs after a certain date.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes
 Section 19(a)(1)
 Annotated Code of Maryland
 (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

19.

(a) (1) In valuing and assessing real estate, the land itself and the buildings or other improvements thereon shall be valued and assessed separately; and buildings or improvements not substantially completed on the date of finality, semiannual date of finality or quarterly date of finality shall not be assessed at all. Provided further, however, that land, BUILDINGS OR IMPROVEMENTS may be reassessed whenever [it] THE PROPERTY has been subdivided or the character or use is changed after the date of finality but before the semiannual date of finality. The recording of a plat which is necessary for the purpose of construction of streets, water or sewer facilities shall not constitute a change in use or character except for the purposes of description.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect ~~July~~ June 1, 1984.

Approved May 8, 1984.

CHAPTER 181

(House Bill 355)

AN ACT concerning

Somerset County - Corrections - Citizens' Advisory Committee

FOR the purpose of establishing a citizens' advisory committee for the correctional institution that is planned for location in Somerset County; establishing a residency requirement for the members of that committee; and providing for a meeting place for the members of that committee.