

(A) HOW ASSESSED -- 1 SYSTEM.

IF NO CONVENTIONAL HEATING AND COOLING SYSTEM EXISTS IN A BUILDING, A SOLAR ENERGY HEATING AND COOLING SYSTEM SHALL BE ASSESSED TO THE OWNER OF THE REAL PROPERTY ON WHICH IT IS LOCATED AT NOT MORE THAN THE VALUE OF A CONVENTIONAL SYSTEM.

(B) HOW ASSESSED -- ADDITIONAL SYSTEM.

IF A SOLAR ENERGY HEATING AND COOLING SYSTEM IS INSTALLED IN ADDITION TO A CONVENTIONAL SYSTEM IN A BUILDING, THE COMBINED SYSTEM MAY BE ASSESSED TO THE OWNER OF THE REAL PROPERTY ON WHICH IT IS LOCATED AT NOT MORE THAN THE VALUE OF THE CONVENTIONAL SYSTEM.

REVISOR'S NOTE: Subsection (a) of this section is new language substituted for the first sentence of former Art. 81, § 14(b)(5).

Subsection (b) of this section is new language derived without substantive change from the second sentence of former Art. 81, § 14(b)(5).

In subsection (b) of this section, the defined term "assess[ed]" is substituted for the former term "valued", for clarity.

Defined terms: "Assess" § 1-101  
"Real property" § 1-101 "Value" § 1-101

SUBTITLE 3. COUNTY ASSESSMENT PROCEDURES.

8-301. ASSESSING OF IMPROVEMENTS -- GEOGRAPHICALLY LIMITED -- DAMS IN MONTGOMERY COUNTY.

IN MONTGOMERY COUNTY AN ARTIFICIAL BARRIER OR DAM THAT IS CONSTRUCTED BY AN ELECTRIC COMPANY ACROSS THE POTOMAC RIVER NEAR ITS JUNCTION WITH THE MONOCACY RIVER MAY NOT BE ASSESSED TO THE OWNER OF THE BARRIER OR DAM.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 19(a)(4).

In this section and throughout this subtitle, the phrase "may not be assessed" is substituted for the former references to "shall not be included in the valuation", for accuracy.

The reference to the barrier as not assessed "to the owner of the barrier or dam" is substituted for the former reference to "any property of the company owning the barrier", for accuracy and clarity.

The former phrase "within the State" is deleted as superfluous.