

CHAPTER 753

(House Bill 346)

AN ACT concerning

Property Tax Assessment Appeal Boards - Jurisdiction

~~FOR the purpose of repealing the authority of counties and the Administrator of the property tax assessment appeal boards to increase the jurisdiction of a board.~~

FOR the purpose of repealing the authority of a county to increase the jurisdiction of a property tax assessment appeal board regarding certain matters with the approval of the Department of Assessments and Taxation.

BY repealing and reenacting, with amendments,

Article - Tax - Property
Section 3-107
Annotated Code of Maryland
(As enacted by Chapter ____ (S.B. 1) of the
Acts of the General Assembly of 1985)

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

Article - Tax - Property

3-107.

~~{a}--Each board has jurisdiction in its county over-~~

~~{i}--appeals concerning-~~

(A) EACH BOARD HAS JURISDICTION IN ITS COUNTY OVER APPEALS CONCERNING:

{i} (1) real property values;

{ii} (2) personal property valued by the supervisors;

{iii} (3) credits for elderly or disabled renters under § 9-102 of this article;

{iv} (4) credits for homeowners under § 9-104 of this article;

{v} (5) credits for elderly or disabled homeowners under § 9-101 of this article;