

SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1985.

Approved April 9, 1985.

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CHAPTER 8

(Senate Bill 1)

AN ACT concerning

Tax - Property

FOR the purpose of adding a new Article to the Annotated Code of Maryland, to be designated and known as the "Tax - Property Article", to revise, restate, and recodify the laws of the State relating and pertaining to property tax, recordation tax, and transfer tax matters generally; to revise, restate, and recodify the laws of the State relating and pertaining to the State Department of Assessments and Taxation, including its organization, operation, powers and duties, and to the Director of the State Department of Assessments and Taxation, supervisors of assessment, assessors, and staff; revising the laws relating to property tax assessment appeal boards, including operation of the boards, qualifications of board members, and the Administrator of the Property Tax Assessment Appeal Boards; revising the laws relating to certain collectors, including collection and deposits of certain State and local taxes; revising the laws relating to State property tax, county property tax, municipal corporation property tax, certain taxing district charges, and property taxes generally, including property tax imposition, exemptions, rates, payment, credits, reports, and administration; revising the laws relating to valuation and assessment of real property and personal property, triennial assessment process, operating property, use assessments, woodland assessments, county assessment procedure, and assessment preparation and modification; revising the laws relating to recordation tax, including imposition, exemptions, rate, calculation, payment, and administration, and to distribution of recordation tax revenues; revising the laws relating to State transfer tax, agricultural land transfer tax, county transfer tax, and transfer taxes generally, including imposition, exemptions, rates, calculation, payment, and administration, and to distribution of transfer tax revenues; revising the laws relating to procedures for property tax, recordation tax, and transfer taxes, including returns and records, determination of liability and enforcement, appeal and judicial procedures, interest, additions to tax and assessable penalties, collection, tax sales, tax abatements, tax credits, refunds, crimes and offenses, and limitations;