

Article - Natural Resources

Section 5-301 through 5-310, inclusive, and the subtitle
"Conservation of Woodland Areas"

Annotated Code of Maryland

(1983 Replacement Volume and 1984 Supplement)

SECTION 2. AND BE IT FURTHER ENACTED, That a new Article of the Annotated Code of Maryland, designated "Tax - Property", be enacted to read as follows:

ARTICLE - TAX PROPERTY

TITLE 1. DEFINITIONS; RULES OF CONSTRUCTION;
GENERAL PROVISIONS.

SUBTITLE 1. DEFINITIONS.

1-101. DEFINITIONS.

(A) IN GENERAL.

IN THIS ARTICLE THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED.

REVISOR'S NOTE: This subsection is new language used as the standard introductory language to a definition section.

(B) ASSESS.

"ASSESS" MEANS:

(1) FOR REAL PROPERTY, TO DETERMINE THE PRODUCT OF THE PHASED-IN FULL CASH VALUE MULTIPLIED BY THE GROWTH FACTOR OR OTHER APPLICABLE FACTOR AS PROVIDED IN § 8-103(D)(2) OF THIS ARTICLE TO WHICH THE PROPERTY TAX RATE MAY BE APPLIED; AND

(2) FOR PERSONAL PROPERTY, TO DETERMINE THE VALUE TO WHICH THE PROPERTY TAX RATE MAY BE APPLIED.

REVISOR'S NOTE: This subsection is new language added to describe how assessing is done.

The definition is stated in the infinitive form to permit minor verb variations of the defined term -- e.g., "assessing", without taking these variations out of the scope of the definition.

Note that the reference that the property tax rate "may be applied" is used instead of a reference that the property tax rate "is applied". Historically, assessment involved the determination of a value to which the property tax rate is applied. However, in