

Article - Tax - Property

Section 9-222

Annotated Code of Maryland

(1986 Volume and 1992 Supplement)

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 appeals concerning:

- (1) real property values and assessments;
- (2) personal property valued by the supervisors;
- (3) credits for elderly or disabled renters under § 9-102 of this article;
- (4) credits for homeowners under §§ 9-104 and 9-105 of this article;
- (5) credits for elderly or disabled homeowners under § 9-101 of this article;
- (6) CREDITS AUTHORIZED UNDER § 9-222 OF THIS ARTICLE FOR REAL PROPERTY LEASED TO A RELIGIOUS GROUP OR RELIGIOUS ORGANIZATION;

~~[(6)]~~(7) the value of easements under § 2-511 of the Agriculture Article; or

~~[(7)]~~(8) the rejection of an application for a property tax exemption as provided by § 7-103 and Title 14, Subtitle 5 of this article.

(b) (1) A board may not decrease the amount of an assessment after the date of finality for any year unless an appeal of the assessment is filed before the date of finality.

(2) Between general reviews of an assessment in a district, a board may not decrease an assessment in the district unless the board notifies and consults with the supervisor for the district before decreasing the assessment. If a board decreases an assessment between general reviews without first notifying and consulting with the supervisor the decrease is void.

9-222.

(a) The governing body of a county or of a municipal corporation may grant a tax credit against the property tax imposed on real property, up to the amount of property taxes levied by that county or municipal corporation:

(1) for that portion of the property that is leased, occupied, and used by a religious group or organization exclusively for:

- (i) public religious worship;
- (ii) educational purposes; or