

Annotated Code of Maryland  
(1998 Replacement Volume and 1999 Supplement)

BY repealing and reenacting, with amendments,  
Article 88B – Department of State Police  
Section 66(a)(4)  
Annotated Code of Maryland  
(1998 Replacement Volume and 1999 Supplement)

BY repealing and reenacting, with amendments,  
Article – Education  
Section 5-202(a)(8)  
Annotated Code of Maryland  
(1999 Replacement Volume)

BY repealing and reenacting, with amendments,  
Article – State Finance and Procurement  
Section 8-134(a)  
Annotated Code of Maryland  
(1995 Replacement Volume and 1999 Supplement)

BY repealing and reenacting, with amendments,  
Article – Transportation  
Section 5-419(b)  
Annotated Code of Maryland  
(1993 Replacement Volume and 1999 Supplement)

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

**Article – Tax – Property**

1-101.

(b) "Assess" means:

(1) for real property, to determine [the product of] the phased-in full cash value [multiplied by the assessment percentage or other applicable factor as provided in § 8-103(c) of this article] OR USE VALUE 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.

(c) "Assessment" means:

(1) for real property, the [adjusted] PHASED-IN FULL CASH value OR USE VALUE to which the property tax rate may be applied; and