

Article - Tax - Property

6-203.

(a) Except as otherwise provided in this article, the governing body of a municipal corporation may impose municipal corporation property tax on those classes of property that it selects to be subject to municipal corporation property tax.

(b) [(1) Except as otherwise provided by this article, the] THE municipal corporation property tax is imposed only on assessments made under Title 8 of this article.

[(2) Until the property has been assessed as provided in paragraph (1) of this subsection, the governing body of a municipal corporation may assess escaped property, as defined in § 8-417 of this article that is located in the municipal corporation for property tax at the rate applicable to property similar to the escaped property.

(c) When the municipal corporation assesses the property, the appeal provisions of §§ 14-508 through 14-510 of this article apply.]

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect October 1, 2002.

Approved April 25, 2002.

CHAPTER 120**(Senate Bill 97)**

AN ACT concerning

Supervisors of Assessments - Personal Property Assessments

FOR the purpose of repealing references to Supervisors of Assessments with regard to the assessment of personal property and related appeals; clarifying the responsibilities and authority of the Department of Assessments and Taxation with regard to personal property assessments; requiring the Department to certify certain assessment information to local governments; and generally relating to the assessment of personal property.

BY repealing and reenacting, with amendments,

Article - Tax - Property

Section 3-107(a), 8-107, 8-204, 8-415, 8-418(a), 8-419, 8-421, 11-102, 14-401(a), and 14-503

Annotated Code of Maryland

(2001 Replacement Volume and 2001 Supplement)

BY repealing and reenacting, without amendments,

Article - Tax - Property