

Section 8-201

Annotated Code of Maryland

(2001 Replacement Volume and 2001 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)] (3) credits for homeowners under §§ 9-104 and 9-105 of this article;

[(5)] (4) credits for elderly or disabled homeowners under § 9-101 of this article;

[(6)] (5) credits authorized under § 9-222 of this article for real property leased to a religious group or religious organization;

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

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

8-107.

(a) Except as provided under § 8-110 of this subtitle, the value of personal property shall be its value on the date of finality.

(b) In valuing any personal property acquired by purchase, lease purchase, or other similar agreement for transfer of title to the personal property after a period of its use, the Department [or supervisor] shall consider any sum that is paid to acquire the personal property.

8-201.

The Department shall assess:

(1) operating property of a railroad or a public utility;

(2) business tangible personal property that is subject to property tax; and

(3) distilled spirits, as set forth in § 8-112 of this title.