

CHAPTER 346
(House Bill 435)

AN ACT concerning

Property Tax - Special Assessments - Damaged or Destroyed Real Property

FOR the purpose of altering the applicability of a certain provision limiting the assessment of certain damaged or destroyed real property under certain circumstances; and generally relating to the assessment of damaged or destroyed real property.

BY repealing and reenacting, with amendments,

Article - Tax - Property

Section 8-231

Annotated Code of Maryland

(2001 Replacement Volume and 2003 Supplement)

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

Article - Tax - Property

8-231.

If the assessment of real property used for [residential] purposes OTHER THAN COMMERCIAL PURPOSES is not reduced or abated because of damage or destruction from flood, fire, storm, or any natural occurrence, the replacement or restoration of the real property by ~~comparably valued~~ real property OF COMPARABLE SIZE, QUALITY, CONSTRUCTION, AND UTILITY may not be assessed at an amount greater than the assessment of the real property before the damage or destruction UNTIL THE NEXT ASSESSMENT UNDER § 8-104(B) OF THIS TITLE.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 2004.

Approved May 11, 2004.

CHAPTER 347
(House Bill 469)

AN ACT concerning

Cecil County - Palm Readers, Fortune-Tellers, and Soothsayers - Licensing

FOR the purpose of repealing certain licensing requirements for palm readers, fortune-tellers, soothsayers, and other similar persons in Cecil County; and