

**CHAPTER 497**

**(House Bill 159)**

AN ACT concerning

**Property Tax - Exemptions**

FOR the purpose of requiring that certain applications must be filed on or before certain dates for certain abatement of property tax after the transfer of certain real or personal property; providing for the application of this Act; and generally relating to applications for certain property tax exemptions.

BY repealing and reenacting, with amendments,

Article - Tax - Property

Section 7-104 and 11-103

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**

7-104.

(a) Except as provided in subsection (c) of this section and in §§ 7-202 and 7-215 of this title, property tax on wholly exempt property shall be abated for the taxable year that follows the date on which the property became exempt.

(b) If an owner of property subject to an exemption on June 30 files an application for abatement on or before the following September 1 with the Department or the supervisor, the tax is abated for the taxable year.

(c) If property that is exempt from property tax is transferred to a person whose use of the property qualifies the property for an exemption from the date of transfer, then the property tax shall be abated from that date IF THE TRANSFEREE:

(1) FILES AN APPLICATION UNDER § 7-103 OF THIS SUBTITLE ON OR BEFORE SEPTEMBER 1 OF THE FOLLOWING TAXABLE YEAR; OR

(2) FILES AN APPLICATION UNDER § 7-225 OF THIS TITLE ~~ON OR BEFORE 1 YEAR AFTER~~ WITHIN 6 MONTHS AFTER RECEIPT OF THE FIRST ASSESSMENT NOTICE; WHICH INCLUDES THE MANUFACTURING PERSONAL PROPERTY; THAT IS ISSUED AFTER THE DATE OF THE TRANSFER.

11-103.

(a) If a person who has filed a report under this title determines that information was not reported accurately, the person may file an amended report within 3 years after the April 15th that the original report was due.