

(v)] the assessment of the dwelling was clearly erroneous due to an error in calculation or measurement of improvements on the real property.

(e) (3) Subject to paragraph (5) of this subsection, the Mayor and City Council of Baltimore City and the governing body of a county:

(i) ~~on or before January 1, 1991, shall set, by law, a homestead credit percentage for the taxable year beginning July 1, 1991 and any subsequent taxable year, and~~

(ii) on or before {January 1 of 1992} ~~SEPTEMBER 1 OF 1991~~, and of any year thereafter, ~~may alter~~ SHALL SET, by law, the homestead credit percentage for the taxable year beginning the following July 1 ~~and any subsequent taxable year.~~

(4) Subject to paragraph (5) of this subsection, on or before [January] ~~SEPTEMBER 1~~ FEBRUARY 1 of any year, the governing body of a municipal corporation may set or alter, by law, a homestead credit percentage for the taxable year beginning the following July 1 and any subsequent taxable year.

(5) The homestead credit percentage for any county or municipal corporation property tax may not BE LESS THAN 100% OR exceed 110% for any taxable year.

(6) The Mayor and City Council of Baltimore City and the governing body of a county ~~or municipal corporation~~ shall notify the Department of any action taken under paragraph (3) ~~or (4)~~ of this subsection on or before {January} ~~SEPTEMBER 10 1~~ preceding the taxable year for which the action is taken.

(7) A MUNICIPAL CORPORATION SHALL NOTIFY THE DEPARTMENT OF ANY ACTION TAKEN UNDER PARAGRAPH (4) OF THIS SUBSECTION ON OR BEFORE FEBRUARY 1 PRECEDING THE TAXABLE YEAR FOR WHICH THE ACTION IS TAKEN.

SECTION 2. AND BE IT FURTHER ENACTED, That whenever the backlog of appeals cases reaches excessive levels justifying additional manpower, the Governor may expand the membership of the property tax assessment appeal board in each county and any additional members of a board shall be appointed by the Governor. These appointments may not expand the total membership within a jurisdiction beyond 8 members. Each of the additional members shall be appointed for a term not to extend beyond June 1 of the year following their appointment. The provisions of § 3-103(c) of the Tax - Property Article do not apply to the appointment of these members.

SECTION 3. AND BE IT FURTHER ENACTED, That a board shall sit in panels of 3 members, as designated by the administrator. Any 2 members of a panel shall constitute a quorum. A decision rendered by a panel shall be a decision of an entire board.