Annotated Code of Maryland (1988 Volume and 1991 Supplement)

BY repealing and reenacting, with amendments,

Article - Tax - General

Section 10-105(a) and 10-604

Annotated Code of Maryland

(1988 Volume and 1991 Supplement)

## BY adding to

Article - Tax - General

Section 10-105(d), 10-106(d), and 10-207(s)

Annotated Code of Maryland

(1988 Volume and 1991 Supplement)

## BY adding to

Article - Tax - General

Section 10-207(s)

Annotated Code of Maryland

(1988 Volume and 1991 Supplement)

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

### Article - Tax - Property

#### 2-215.

When an assessment appeal is filed with a supervisor and the amount of the proposed value of the property is more than [\$500,000] \$2,000,000, the Department shall notify the appropriate county legal officer of the filing.

# 6 - 308.

- (i) (1) Annually, a county shall include on the face of a property tax bill:
- (i) the county property tax rate and the constant yield tax rate for the taxable year; [and]
- (ii) the amount, if any, by which the county property tax rate exceeds the constant yield tax rate; AND
- (III) A DESIGNATION THAT THE PROPERTY IS EITHER "OWNER-OCCUPIED" OR "NOT OWNER-OCCUPIED".