

Occurred: Ch. 5, § 1, Acts of 1989.

7-511.

(b) (1) If [the] GARRETT County reduces or eliminates the percentage of assessment of taxable personal property under subsection (a) of this section, [the] GARRETT County shall submit a copy of the law to the Department.

DRAFTER'S NOTE:

Error: Stylistic error in § 7-511(b)(1) of the Tax – Property Article.

Occurred: Ch. 587, Acts of 1997.

9-246.

(a) (1) In this section the following words have the meanings indicated.

(2) "Acquired dwelling" means a dwelling:

(i) that was owned by a qualified displaced homeowner;

(ii) that by negotiation or condemnation was acquired from the qualified displaced homeowner for public use by the State or a political subdivision or instrumentality of the State, where the acquiring agency had the power to acquire the dwelling for public use by condemnation; and

(iii) for which the qualified displaced homeowner was eligible for a credit under § 9-105 of this [subtitle] TITLE for the taxable year in which the dwelling was acquired for public use.

(3) "Acquisition year" means the taxable year in which an acquired dwelling was acquired for public use by the State or a political subdivision or instrumentality of the State.

(4) "Dwelling" has the meaning stated in § 9-105 of this [subtitle] TITLE.

(5) "Qualified displaced homeowner" means a property owner who:

(i) qualified for a credit under § 9-105 of this [subtitle] TITLE for an acquired dwelling for the acquisition year; and