

SENATE BILL 96

Unofficial Copy
Q1

2002 Regular Session
2lr0031

(PRE-FILED)

By: **Chairman, Budget and Taxation Committee (Departmental -
Assessments and Taxation)**

Requested: October 26, 2001

Introduced and read first time: January 9, 2002

Assigned to: Budget and Taxation

Committee Report: Favorable

Senate action: Adopted

Read second time: January 15, 2002

CHAPTER 119

1 AN ACT concerning

2 **Property Tax - Municipal Corporations - Assessment of Escaped Property**

3 FOR the purpose of repealing certain authority of a municipal corporation to assess
4 certain property for purposes of property taxation under certain circumstances.

5 BY repealing and reenacting, with amendments,

6 Article - Tax - Property

7 Section 6-203

8 Annotated Code of Maryland

9 (2001 Replacement Volume and 2001 Supplement)

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

12 **Article - Tax - Property**

13 6-203.

14 (a) Except as otherwise provided in this article, the governing body of a
15 municipal corporation may impose municipal corporation property tax on those
16 classes of property that it selects to be subject to municipal corporation property tax.

17 (b) [(1) Except as otherwise provided by this article, the] THE municipal
18 corporation property tax is imposed only on assessments made under Title 8 of this
19 article.

1 [(2) Until the property has been assessed as provided in paragraph (1) of
2 this subsection, the governing body of a municipal corporation may assess escaped
3 property, as defined in § 8-417 of this article that is located in the municipal
4 corporation for property tax at the rate applicable to property similar to the escaped
5 property.

6 (c) When the municipal corporation assesses the property, the appeal
7 provisions of §§ 14-508 through 14-510 of this article apply.]

8 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take
9 effect October 1, 2002.