

# SENATE BILL 457

Q1, P4

4r1301  
CF 4r1268

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By: **Senators Manno and King**

Introduced and read first time: January 27, 2014

Assigned to: Budget and Taxation

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## A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax Assessment Appeal Board – Member – Salary**

3 FOR the purpose of altering the compensation of certain members of a property tax  
4 assessment appeal board; providing that this Act does not apply to the salary or  
5 compensation of certain members of a property tax assessment appeal board  
6 while serving in a certain term of office; providing that a certain limitation does  
7 not apply to a certain individual; and generally relating to property tax  
8 assessment appeal boards.

9 BY repealing and reenacting, without amendments,  
10 Article – Tax – Property  
11 Section 3–101(a), (c), and (d)  
12 Annotated Code of Maryland  
13 (2012 Replacement Volume and 2013 Supplement)

14 BY repealing and reenacting, with amendments,  
15 Article – Tax – Property  
16 Section 3–105(c)  
17 Annotated Code of Maryland  
18 (2012 Replacement Volume and 2013 Supplement)

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

21 **Article – Tax – Property**

22 3–101.

23 (a) In this title the following words have the meanings indicated.

24 (c) “Board” means a property tax assessment appeal board.

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 (d) "Member" means a member or alternate member of a property tax  
2 assessment appeal board.

3 3-105.

4 (c) Each member of a board is entitled to:

5 (1) compensation at an hourly rate [as provided in the State budget]  
6 **EQUAL TO \$40 PER HOUR**; and

7 (2) reimbursement for expenses under the Standard State Travel  
8 Regulations, as provided in the State budget.

9 SECTION 2. AND BE IT FURTHER ENACTED, That, pursuant to Article III, §  
10 35 of the Maryland Constitution, this Act may not be construed to extend or apply to  
11 the salary or compensation of the members of a property tax assessment appeal board  
12 while serving in a term of office beginning before the effective date of this Act, but the  
13 provisions of this Act concerning the salary or compensation of the members of a  
14 property tax assessment appeal board shall take effect at the beginning of the next  
15 following term of office. This limitation does not apply to an individual appointed or  
16 elected after the effective date of this Act to fill out an unexpired term.

17 SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect  
18 October 1, 2014.