
By: Allegany County Delegation

Introduced and read first time: January 18, 1996

Assigned to: Ways and Means

Committee Report: Favorable

House action: Adopted

Read second time: February 21, 1996

CHAPTER ____

1 AN ACT concerning

2 Property Taxes - Constant Yield Tax Rate - County Advertisement Requirements

3 FOR the purpose of modifying certain specifications relating to the manner a county and
4 Baltimore City must advertise its intent to set its property tax rate above a certain
5 level to conform to the advertisement specifications applicable to municipal
6 corporations; making stylistic changes; and generally relating to advertisement
7 requirements concerning proposed tax rates exceeding the constant yield.

8 BY repealing and reenacting, without amendments,
9 Article - Tax - Property
10 Section 6-308(c)
11 Annotated Code of Maryland
12 (1994 Replacement Volume and 1995 Supplement)

13 BY repealing and reenacting, with amendments,
14 Article - Tax - Property
15 Section 6-308(d)
16 Annotated Code of Maryland
17 (1994 Replacement Volume and 1995 Supplement)

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

20 **Article - Tax - Property**

21 6-308.

22 (c) If a taxing authority intends to set a county or municipal corporation property
23 tax rate that exceeds the constant yield tax rate, it shall advertise to the public by:

2

1 (1) placing an advertisement that satisfies the Department and meets the
2 requirements of this section in a newspaper of general circulation in the jurisdiction of
3 the taxing authority; or

4 (2) mailing a notice that meets the requirements of this section to each
5 property taxpayer who resides in the jurisdiction.

6 (d) (1) The advertisement shall be at least [1/4 of a page in size for counties
7 and] 1/8 of a page in size [for municipal corporations.

8 (2) The type that is used in the advertisement shall be:

9 (i) at least 18 point for counties; and

10 (ii) AND at least 12 point [for municipal corporations] TYPE.

11 [(3)] (2) The advertisement may not be placed with legal notices or
12 classified advertisements.

13 [(4)] (3) The headline for the advertisement shall be in bold print, with all
14 letters capitalized.

15 [(5)] (4) The text of the advertisement, other than the headline, shall be in
16 upper and lower case letters.

17 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
18 July 1, 1996.