

Department of Fiscal Services  
Maryland General Assembly

FISCAL NOTE

House Bill 214 (Allegany County Delegation)  
Ways and Means

---

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

---

This bill changes the size requirements to which counties and Baltimore City must adhere when publishing advertisements to set the county property tax rate above the constant yield tax rate. It reduces the required size of the advertisement from 1/4 of a page to 1/8 of a page.

This bill is effective July 1, 1996.

---

**Fiscal Summary**

**State Effect:** None. This bill does not affect State operations.

**Local Effect:** County advertising costs would be reduced by a minimal amount. Revenues would not be affected.

---

**Fiscal Analysis**

**Local Expenditures:** Four counties and Baltimore City have provided the Department of Fiscal Services with estimates of advertising expenditures that would be saved as a result of this bill. They are as follows:

<u>Jurisdiction</u>	<u>Savings</u>
Allegany	\$100
Baltimore City	\$600
Montgomery	\$1.20
Talbot	\$170
Wicomico	\$250

It is assumed that the savings in other counties would be comparable to those listed above.

---

**Information Source(s):** Department of Assessments and Taxation, Allegany County, Baltimore City, Montgomery County, Talbot County, Wicomico County

**Fiscal Note History:** First Reader - January 26, 1996

ncs

---

Analysis by: Lisa Kleinschmidt

Reviewed by: John Rixey

Direct Inquiries to:

John Rixey, Coordinating Analyst

(410) 841-3710

(301) 858-3710