

---

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

Requested: September 11, 1996

Introduced and read first time: January 8, 1997

Assigned to: Budget and Taxation

---

A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax - Advertisement**

3 FOR the purpose of repealing the requirement that the Department of Assessments and  
4 Taxation annually advertise certain property tax and assessment information.

5 BY repealing

6 Article - Tax - Property

7 Section 1-403

8 Annotated Code of Maryland

9 (1994 Replacement Volume and 1996 Supplement)

10 BY repealing and reenacting, without amendments,

11 Article - Tax - Property

12 Section 8-401(c)

13 Annotated Code of Maryland

14 (1994 Replacement Volume and 1996 Supplement)

15 BY renumbering

16 Article - Tax - Property

17 Section 1-404

18 to be Section 1-403

19 Annotated Code of Maryland

20 (1994 Replacement Volume and 1996 Supplement)

21 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF

22 MARYLAND, That the Laws of Maryland read as follows:

23 **Article - Tax - Property**

24 [1-403.

25 On or before February 15 preceding the taxable year beginning July 1, 1991 and

26 each year thereafter, the Department shall advertise at least once a week for 2

27 consecutive weeks in a newspaper of general circulation in each county:

2

- 1 (1) a summary of the property owner's rights provided in this subtitle;
- 2 (2) for the current and the next taxable year:
  - 3 (i) the new statewide value as defined in § 8-103 of this article;
  - 4 (ii) the assessment percentage used for real property; and
  - 5 (iii) the new statewide assessable base as defined in § 8-103 of this
  - 6 article; and
- 7 (3) information on the availability of State property tax credits, including
- 8 the homestead property tax credit, the homeowners property tax credit, and the renters
- 9 tax credit.]

10 8-401.

- 11 (c) The notice for subsection (b)(1) of this section shall include:
  - 12 (1) the amount of the current assessment;
  - 13 (2) the portion of the assessment subject to State taxation;
  - 14 (3) the amount of the current value;
  - 15 (4) the amount of the proposed value including a statement that the total
  - 16 amount of the proposed value is the value for purposes of appeal;
  - 17 (5) the amount of the proposed value that will be the basis for the
  - 18 assessment in each year of the 3-year cycle;
  - 19 (6) the amount of the assessment for each year of the 3-year cycle;
  - 20 (7) a statement:
    - 21 (i) indicating the right to appeal; and
    - 22 (ii) briefly describing the appeal process and the property owner's bill
    - 23 of rights; and
  - 24 (8) a statement that valuation records are available as provided by § 14-201
  - 25 of this article.

26 SECTION 2. AND BE IT FURTHER ENACTED, That Section(s) 1-404 of  
27 Article - Tax - Property of the Annotated Code of Maryland be renumbered to be  
28 Section(s) 1-403.

29 SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect  
30 October 1, 1997.