
By: Senator Hafer

Introduced and read first time: January 29, 1997

Assigned to: Budget and Taxation

Committee Report: Favorable

Senate action: Adopted

Read second time: March 14, 1997

CHAPTER ____

1 AN ACT concerning

2 **Garrett County - Personal Property Tax - Modification**

3 FOR the purpose of authorizing the governing body of Garrett County to reduce the
4 percent of the assessment on one or more classes or subclasses of specified personal
5 property; requiring the County to provide certain notice to the State Department of
6 Assessments and Taxation; providing that if notice is received by a specified date,
7 the change shall be effective as of a specified period; and generally relating to
8 authorization for the reduction of assessments on personal property in Garrett
9 County.

10 BY adding to

11 Article - Tax - Property

12 Section 7-511

13 Annotated Code of Maryland

14 (1994 Replacement Volume and 1996 Supplement)

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

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

17 **Article - Tax - Property**

18 7-511.

19 (A) SUBJECT TO SUBSECTION (B) OF THIS SECTION, THE GOVERNING BODY OF
20 GARRETT COUNTY MAY REDUCE, BY LAW, THE PERCENT OF THE ASSESSMENT ON
21 ONE OR MORE CLASSES OR SUBCLASSES OF PERSONAL PROPERTY LISTED UNDER §
22 8-101 OF THIS ARTICLE.

2

1 (B) (1) IF THE COUNTY REDUCES OR ELIMINATES THE PERCENTAGE OF
2 ASSESSMENT OF TAXABLE PERSONAL PROPERTY UNDER SUBSECTION (A) OF THIS
3 SECTION, THE COUNTY SHALL SUBMIT A COPY OF THE LAW TO THE DEPARTMENT.

4 (2) IF THE DEPARTMENT RECEIVES A COPY OF THE LAW ON OR BEFORE
5 MARCH 1, THE CHANGE SHALL BE EFFECTIVE FOR THE TAXABLE YEAR FOLLOWING
6 THE DATE THE LAW IS ENACTED.

7 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
8 July 1, 1997.