

**Department of Fiscal Services**  
Maryland General Assembly

**FISCAL NOTE**

Senate Bill 84 (Chairman, Budget and Taxation Committee)  
(Departmental - Assessments and Taxation)  
Budget and Taxation

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**Property Tax - Advertisement**

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This departmental bill repeals the requirement that the Department of Assessments and Taxation annually advertise certain State property tax and assessment base information as well as information regarding tax credit programs and a summary of property owners' rights. This material is published at least once a week for two consecutive weeks in a newspaper of general circulation in each county.

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**Fiscal Summary**

**State Effect:** General fund expenditures would decrease by \$4,100 in FY 1998. Out-year estimates reflect annual inflation. Revenues would not be affected.

(in dollars)	FY 1998	FY 1999	FY 2000	FY 2001	FY 2002
GF Revenues	\$0	\$0	\$0	\$0	\$0
GF Expenditures	(\$4,100)	(\$4,200)	(\$4,300)	(\$4,400)	(\$4,400)
Net Effect	\$4,100	\$4,200	\$4,300	\$4,400	\$4,400

*Note: ( ) - decrease; GF - general funds; FF - federal funds; SF - special funds*

**Local Effect:** None.

**Small Business Effect:** The Department of Assessments and Taxation has determined that this bill has minimal or no economic impact on small businesses (attached). Fiscal Services concurs with this assessment.

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## Fiscal Analysis

**State Expenditures:** Repeal of the requirement that the Department of Assessments and Taxation annually advertise certain property tax and assessment information would reduce general fund expenditures by approximately \$4,100 in fiscal 1998. Future year expenditures would increase by 2% annually to account for inflation.

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**Information Source(s):** Department of Assessments and Taxation, Department of Fiscal Services

**Fiscal Note History:** First Reader - January 14, 1997

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