

Department of Fiscal Services
Maryland General Assembly

FISCAL NOTE

House Bill 185 (Allegany County Delegation)
Ways and Means

Property Taxes - Constant Yield Tax Rate - County Advertisement Requirements

This bill changes the size requirements and type sizes 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 and the type size from 18 to 12 point.

This bill is effective July 1, 1997.

Fiscal Summary

State Effect: None. The bill would not affect State finances.

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

Small Business Effect: None. This bill would not directly affect small businesses.

Fiscal Analysis

Local Expenditures: Counties surveyed by Fiscal Services indicate that advertising expenditures would decrease by a minimal amount. For example, Talbot County indicates that it would save \$280 and Wicomico indicates it would save \$225. It is expected that other counties would experience comparable savings.

Information Source(s): Department of Assessments and Taxation, Allegany County, Baltimore City, Prince George's County, Talbot County, Wicomico County, Department of Fiscal Services

Fiscal Note History: First Reader - January 27, 1997

mld

Analysis by: Ryan Bishop

Reviewed by: John Rixey

Direct Inquiries to:

John Rixey, Coordinating Analyst

(410) 841-3710

(301) 858-3710