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Pry Delegate Manufatt (Politimore City Administration) and Delegates

By: Delegate Marriott (Baltimore City Administration) and Delegates Branch, Cole, C. Davis, Dobson, Doory, Dypski, Fulton, Gladden, Hammen, V. Jones, Kirk, Krysiak, McHale, McIntosh, Oaks, Paige, Phillips, and Rawlings

Introduced and read first time: February 10, 2000

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concern	ing
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2 Property Tax - Baltimore City - Land Value Taxation

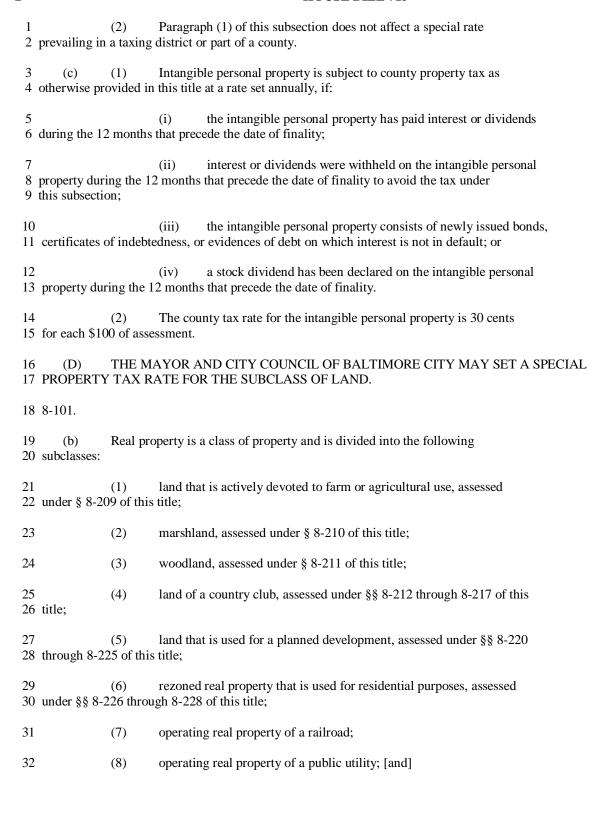
- 3 FOR the purpose of establishing separate subclasses in real property for land and
- 4 improvements to land; authorizing the Mayor and City Council of Baltimore
- 5 City to set a special property tax rate for the subclass of land; and generally
- 6 relating to enabling authority for Baltimore City to set a special property tax
- 7 rate for land.
- 8 BY repealing and reenacting, with amendments,
- 9 Article Tax Property
- 10 Section 6-302 and 8-101(b)
- 11 Annotated Code of Maryland
- 12 (1994 Replacement Volume and 1999 Supplement)
- 13 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF
- 14 MARYLAND, That the Laws of Maryland read as follows:

15 **Article - Tax - Property**

16 6-302.

- 17 (a) Except as otherwise provided in this section and after complying with §
- 18 6-305 of this subtitle, in each year after the date of finality and before the following
- 19 July 1, the Mayor and City Council of Baltimore City or the governing body of each
- 20 county annually shall set the tax rate for the next taxable year on all assessments of
- 21 property subject to that county's property tax.
- 22 (b) (1) Except as OTHERWISE provided in [subsection (c) of] this section, §§
- 23 6-305 and 6-306 of this [subtitle] SUBTITLE, and § 6-203 of this title, there shall be
- 24 a single county property tax rate for all property subject to county property tax.

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- (9) all other [real property] LAND that is directed by this article to be 1
- 2 assessed; AND
- 3 (10) ALL OTHER IMPROVEMENTS TO LAND THAT ARE DIRECTED BY THIS 4 ARTICLE TO BE ASSESSED.
- SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
- 6 October 1, 2000.