

**Department of Legislative Services**  
Maryland General Assembly  
2000 Session

**FISCAL NOTE**

House Bill 834 (Calvert County Delegation)

Economic Matters

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**Calvert County - Recording of Plats - New Lot**

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This bill provides that in Calvert County the Clerk of Court may not accept and record a plat that creates a new lot unless the county treasurer has certified that all taxes, assessments, and charges on the property making up the new lot have been paid.

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**Fiscal Summary**

**State Effect:** None.

**Local Effect:** Potential minimal increase in Calvert County tax revenue. The Calvert County Treasurer could perform any additional tax record checks with existing resources.

**Small Business Effect:** None.

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**Analysis**

**Current Law:** The Calvert County Clerk of Court may not accept and record a plat that combines two or more subdivision lots to create one or more new lots unless the county treasurer has certified that all taxes, assessments, and charges against the existing lots have been paid. Current law does not address new lots subdivided from a larger lot.

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**Additional Information**

**Prior Introductions:** None.

**Cross File:** None.

**Information Source(s):** Calvert County, Department of Legislative Services

**Fiscal Note History:** First Reader - March 2, 2000

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