

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

**FISCAL NOTE**

Senate Bill 57 (Chairman, Budget and Taxation Committee)  
(Departmental - Assessments and Taxation)

Budget and Taxation

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**Montgomery County - Dam Assessments**

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This departmental bill repeals an exemption from a property tax assessment for a barrier or dam across the Potomac River in Montgomery County.

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**Fiscal Summary**

**State Effect:** None. The change is corrective in nature.

**Local Effect:** None.

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

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**Analysis**

**Current Law:** An exemption from a property tax assessment exists for a barrier or dam that is constructed by an electric company across the Potomac River near its junction with the Monocacy River.

**Background:** The current provision was first enacted in 1957 in order to encourage an electric company to construct a hydroelectric dam across the Potomac River near the Monocacy River in Montgomery County. No dam has been built across the Potomac and, according to the department, no plans to build such a dam exist. New environmental regulations and the Great Falls National Park down the river from the dam site make future

construction of a Potomac River dam unlikely.

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**Additional Information**

**Prior Introductions:** None.

**Cross File:** None.

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

**Fiscal Note History:** First Reader - January 17, 2000  
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