## **HOUSE BILL 1219**

Unofficial Copy Q1 HB 259/96 - W&M 2001 Regular Session 1lr1699

By: Delegate Campbell

Introduced and read first time: February 9, 2001

Assigned to: Ways and Means

## A BILL ENTITLED

1 AN ACT concerning

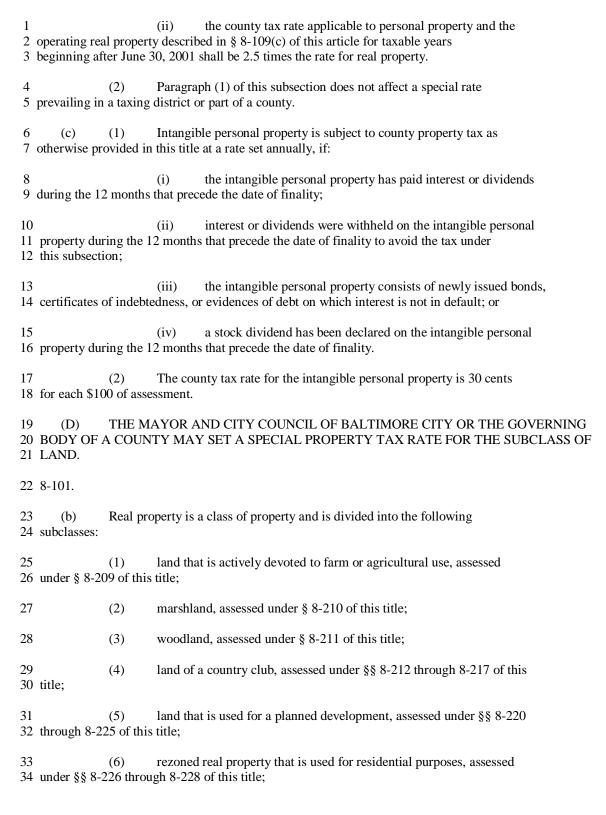
2 Land Value Taxation

- 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 or the governing body of a county to set a special property tax rate for the
- 6 subclass of land; and generally relating to enabling authority for counties to set
- 7 a special property tax 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 2000 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 provided in [subsection (c)] SUBSECTIONS (C) AND (D) of
- 23 this section, §§ 6-305 and 6-306 of this subtitle and § 6-203 of this title:
- 24 (i) there shall be a single county property tax rate for all real
- 25 property subject to county property tax except for operating real property described in
- 26 § 8-109(c) of this article; and

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1	(7)	operating real property of a railroad;
2	(8)	operating real property of a public utility; [and]
3 4 as	(9) sessed; AND	all other [real property] LAND that is directed by this article to be
5 6 A	(10) RTICLE TO BE AS	ALL OTHER IMPROVEMENTS TO LAND THAT ARE DIRECTED BY THIS SESSED.

7 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect 8 October 1, 2001.