

BY: Committee on Ways and Means

AMENDMENTS TO HOUSE BILL NO. 892

(First Reading File Bill)

AMENDMENT NO. 1

In the sponsor line, strike “and Stern” and substitute “Stern, Conroy, Cryor, Healey, Lee, and McKee”; in line 6, after “year” insert “; and repealing certain obsolete language regarding annual assessments”; after line 6, insert:

“BY repealing and reenacting, without amendments,

Article - Tax - Property

Section 1-101(ii)

Annotated Code of Maryland

(2001 Replacement Volume and 2001 Supplement)

BY repealing

Article - Tax - Property

Section 2-216(g)

Annotated Code of Maryland

(2001 Replacement Volume and 2001 Supplement)”;

and in line 9, after “Section” insert “2-216(h) and”.

AMENDMENT NO. 2

After line 14, insert:

“1-101.

(ii) “Supervisor” means the supervisor of assessments for a county.

2-216.

[(g) Each supervisor shall annually correct for the succeeding tax imposition:

(1) the account of a person who disposed of or acquired property since the last assessment or if any part of the property was omitted if the disposition, acquisition, or omission can be substantiated by satisfactory evidence; and

(2) an assessment, if the property increased or decreased in value since the last assessment.]

[(h)] (G) A supervisor may:

(1) correct annually the value of any improperly valued property [or a property that has changed in value]; and

(2) value any property that has been omitted or later acquired.”.