

BY: Budget and Taxation Committee

AMENDMENTS TO SENATE BILL NO. 208

(First Reading File Bill)

AMENDMENT NO. 1

At the top of the page, insert “EMERGENCY BILL”; in the sponsor line, strike “and Van Hollen” and substitute “Van Hollen, Ruben, and Munson”; in line 6, after “year” insert “; declaring that certain actions of local governments are contrary to the triennial assessment system and uniformity of taxation; repealing certain obsolete language regarding annual assessments; prohibiting the Department of Assessments and Taxation from certifying certain assessments that reflect certain increases after a certain date; prohibiting a county or municipal corporation from issuing certain tax bills that reflect certain increases after a certain date; and making this Act an emergency measure”; 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 11, insert:

(Over)

“Preamble

WHEREAS, The actions of local governments to appeal real property assessments by use of the petition for review process are contrary to the triennial assessment system and uniformity of taxation; now, therefore,”.

AMENDMENT NO. 3

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.”.

AMENDMENT NO. 4

After line 18, insert:

“SECTION 2. AND BE IT FURTHER ENACTED, That, notwithstanding any other provision of law, the Department of Assessments and Taxation may not certify an assessment after the effective date of this Act that reflects an increase related to a petition for review filed under § 14-503 of the Tax - Property Article after January 1, 2000 by a county or municipal corporation;

and a county or municipal corporation may not issue a tax bill after the effective date of this Act that reflects an increase related to a petition for review filed under § 14-503 of the Tax - Property Article after January 1, 2000 by a county or municipal corporation.”;

and strike in their entirety lines 19 and 20 and substitute:

“SECTION 3. AND BE IT FURTHER ENACTED, That this Act is an emergency measure, is necessary for the immediate preservation of the public health or safety, has been passed by a ye and nay vote supported by three-fifths of all the members elected to each of the two Houses of the General Assembly, and shall take effect from the date it is enacted.”.