

SENATE BILL 96

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2002 Regular Session
2lr0031

(PRE-FILED)

By: **Chairman, Budget and Taxation Committee (Departmental -
Assessments and Taxation)**

Requested: October 26, 2001

Introduced and read first time: January 9, 2002

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax - Municipal Corporations - Assessment of Escaped Property**

3 FOR the purpose of repealing certain authority of a municipal corporation to assess
4 certain property for purposes of property taxation under certain circumstances.

5 BY repealing and reenacting, with amendments,
6 Article - Tax - Property
7 Section 6-203
8 Annotated Code of Maryland
9 (2001 Replacement Volume and 2001 Supplement)

10 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF
11 MARYLAND, That the Laws of Maryland read as follows:

12 **Article - Tax - Property**

13 6-203.

14 (a) Except as otherwise provided in this article, the governing body of a
15 municipal corporation may impose municipal corporation property tax on those
16 classes of property that it selects to be subject to municipal corporation property tax.

17 (b) [(1) Except as otherwise provided by this article, the] THE municipal
18 corporation property tax is imposed only on assessments made under Title 8 of this
19 article.

20 [(2) Until the property has been assessed as provided in paragraph (1) of
21 this subsection, the governing body of a municipal corporation may assess escaped
22 property, as defined in § 8-417 of this article that is located in the municipal
23 corporation for property tax at the rate applicable to property similar to the escaped
24 property.

25 (c) When the municipal corporation assesses the property, the appeal
26 provisions of §§ 14-508 through 14-510 of this article apply.]

1 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take
2 effect October 1, 2002.