(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

Committee Report: Favorable
Senate action: Adopted
Read second time: January 15, 2002

CHAPTER_____

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.

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

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

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