

HOUSE BILL 368

Unofficial Copy  
Q1

2003 Regular Session  
3r1840  
CF 3r0353

---

By: **Delegate Hixson (By Request - Department of Legislative Services)**

Introduced and read first time: February 4, 2003

Assigned to: Ways and Means

---

Committee Report: Favorable

House action: Adopted

Read second time: March 4, 2003

---

CHAPTER \_\_\_\_\_

1 AN ACT concerning

2 **Property Tax - Full Value Assessments - Corrective**

3 FOR the purpose of clarifying and correcting certain local laws relating to the  
4 assessment and taxation of property as a result of the transition to full value  
5 assessments; correcting certain limits on debt to reflect the changes in the  
6 computation of assessments; declaring the intent of the General Assembly;  
7 providing for the application of this Act; and generally relating to full value  
8 property assessments and taxation.

9 BY repealing and reenacting, without amendments,  
10 Chapter 80 of the Acts of the General Assembly of 2000  
11 Section 7

12 BY repealing and reenacting, with amendments,  
13 The Public Local Laws of Allegany County  
14 Section 33-5, 56-7, 56-8A, 73-2A, 73-9A, 73-18A, 73-22A, 73-26A, and  
15 73-31A  
16 Article 1 - Public Local Laws of Maryland  
17 (1983 Edition and February 2002 Supplement, as amended)

18 BY repealing and reenacting, with amendments,  
19 The Public Local Laws of Cecil County  
20 Section 37-1  
21 Article 8 - Public Local Laws of Maryland  
22 (1989 Edition and October 2002 Supplement, as amended)

23 BY repealing and reenacting, with amendments,

1 The Public Local Laws of Charles County  
2 Section 54-1.1A  
3 Article 9 - Public Local Laws of Maryland  
4 (1994 Edition and December 2000 Supplement, as amended)  
5 (As enacted by Chapter 549 of the Acts of the General Assembly of 2001)

6 BY repealing and reenacting, with amendments,  
7 The Public Local Laws of Garrett County  
8 Section 41-1A and 89-2A  
9 Article 12 - Public Local Laws of Maryland  
10 (1985 Edition and October 2001 Supplement, as amended)

11 BY repealing and reenacting, with amendments,  
12 The Public Local Laws of Montgomery County  
13 Section 65-3, 65-4, 65-6(d), 66-2, 66-11, 68-4, 70-2, and 70-7  
14 Article 16 - Public Local Laws of Maryland  
15 (1997 Edition and January 2003 Supplement, as amended)

16 BY repealing and reenacting, with amendments,  
17 The Public Local Laws of St. Mary's County  
18 Section 27-11A and 49-2B  
19 Article 19 - Public Local Laws of Maryland  
20 (1998 Edition and June 2001 Supplement, as amended)

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

23 **Chapter 80 of the Acts of 2000**

24 SECTION 7. AND BE IT FURTHER ENACTED, That, except as expressly  
25 provided otherwise in this Act:

26 (1) Effective October 1, 2000, real property tax rates, for purposes of  
27 application against the full value assessment established by Section 1 of this Act,  
28 shall be 40% of the real property tax rates effective July 1, 2000;

29 (2) It is the intent of the General Assembly that the impact of this Act be  
30 revenue neutral;

31 (3) Any limit on a local tax rate in a local law or charter provision in  
32 effect on September 30, 2000 that is expressed as a rate to be applied to an  
33 assessment of real property, shall be construed to mean a rate equal to 40% times the  
34 rate stated in the local law or charter provision; and any debt limit in a local law or  
35 charter provision in effect on September 30, 2000 that is expressed as a percentage of  
36 an assessment of real property or assessable base of real property, shall be construed

1 to mean a percentage equal to 40% times the percentage stated in the local law or  
2 charter provision; and

3 (4) This Act may not be construed to alter or affect the fiscal impact of  
4 any provision of State or local law or county or municipal charter on any computation  
5 prescribed by law or regulation that uses property tax assessments as part of the  
6 computation.

7 **Article 1 - Allegany County**

8 33-5.

9 The Board of County Commissioners of Allegany County is hereby authorized,  
10 empowered and directed to levy and cause to be collected from the property owners at  
11 the time of the county tax levy for the year 1949 and each succeeding year thereafter,  
12 within said described area, "Cresaptown Special Taxing Area or District," as named  
13 and created and defined by this chapter, amounts to be fixed by them at not more  
14 than [forty-five cents (\$0.45)] EIGHTEEN CENTS (\$0.18) on each one hundred dollars  
15 (\$100.) worth of assessable [property] REAL PROPERTY OTHER THAN OPERATING  
16 REAL PROPERTY OF A PUBLIC UTILITY AND NOT EXCEEDING FORTY-FIVE CENTS  
17 (\$0.45) ON EACH ONE HUNDRED DOLLARS (\$100.) WORTH OF ASSESSABLE PERSONAL  
18 PROPERTY AND OPERATING REAL PROPERTY OF A PUBLIC UTILITY in the area, as  
19 herein before described, to be collected as all other taxes in said county are collected,  
20 to be paid over by said Board of County Commissioners to the County Comptroller.

21 56-7.

22 For the purpose of providing funds for the design, construction, establishment,  
23 purchase or condemnation of water supply, sewerage and drainage systems in the  
24 sanitary district, the Board of County Commissioners of Allegany County is  
25 authorized and empowered to issue bonds from time to time upon the full faith and  
26 credit of Allegany County in such amounts as it may deem to be necessary for the  
27 Commission to carry on its work, but at no time shall the total issue of bonds for all  
28 purposes under this chapter exceed [twenty percent (20%) of the total value of the  
29 property] THE SUM OF EIGHT PERCENT (8%) OF THE TOTAL VALUE OF REAL  
30 PROPERTY OTHER THAN OPERATING REAL PROPERTY OF A PUBLIC UTILITY AND 20%  
31 OF THE TOTAL VALUE OF PERSONAL PROPERTY AND OPERATING REAL PROPERTY OF  
32 A PUBLIC UTILITY assessed for county taxation purposes within said sanitary district.  
33 Said bonds shall be serial bonds issued upon the serial maturing plan and in such  
34 denominations as shall be determined by said County Commissioners. The bonds may  
35 be redeemable before maturity at the option of said County Commissioners at such  
36 price and under such terms and conditions as may be fixed by said County  
37 Commissioners prior to the issuance of said bonds and shall mature in not more than  
38 thirty (30) years after date of issue and shall be forever exempt from state, city and  
39 county taxation. They shall be issued under the signature and Seal of said County  
40 Commissioners. At any time prior to the issuance of any such bonds, the County  
41 Commissioners are hereby authorized to furnish to the Commission a sum not  
42 exceeding five thousand dollars (\$5,000.), which shall be repaid out of the first  
43 available moneys derived from the sale of the first bonds issued. If in any year the

1 proceeds of the district taxes and assessments authorized by this chapter for the  
2 payment of debt service on the bonds herein authorized are insufficient for such  
3 purpose, then the County Commissioners of Allegany County shall make up the  
4 deficiency by the levying on all property in the county subject to unlimited county  
5 taxation of ad valorem taxes in rate and amount sufficient for this purpose.

6 56-8.

7 A. For the purpose of retiring the bonds authorized to be issued by this  
8 chapter and of paying the interest thereon, the Commission shall cause to be levied  
9 against all assessable property within said sanitary district for which said bonds have  
10 been issued by the County Commissioners of Allegany County annually so long as any  
11 of said bonds are outstanding and not paid a tax sufficient to provide such sum as the  
12 Commission may deem sufficient and necessary, but not exceeding the sum of [one  
13 dollar (\$1.)] FORTY CENTS (\$0.40) on every one hundred dollars (\$100.) of assessable  
14 [property] REAL PROPERTY OTHER THAN OPERATING REAL PROPERTY OF A PUBLIC  
15 UTILITY AND NOT EXCEEDING ONE DOLLAR (\$1.) ON EVERY ONE HUNDRED DOLLARS  
16 (\$100.) OF ASSESSABLE PERSONAL PROPERTY AND OPERATING REAL PROPERTY OF A  
17 PUBLIC UTILITY within said district, in conjunction with any amounts as the  
18 Commission may estimate that it will be able to collect out of the benefit assessments  
19 therefor levied by it but not yet paid and any further funds then available for the  
20 purpose to meet the interest on said bonds as it becomes due and to pay the principal  
21 thereof as the bonds mature.

22 73-2.

23 A. The Board of County Commissioners of Allegany County shall levy and  
24 cause to be collected from the property owners at the time of the county tax levy for  
25 the year 1965 or any succeeding year, within this described area of Bel Air as created  
26 in this Article, such amounts not exceeding [ten cents (\$0.10)] FOUR CENTS (\$0.04) on  
27 each one hundred dollars (\$100.) worth of assessable real property OTHER THAN  
28 OPERATING REAL PROPERTY OF A PUBLIC UTILITY AND TEN CENTS (\$0.10) ON EACH  
29 ONE HUNDRED DOLLARS (\$100.) WORTH OF ASSESSABLE OPERATING REAL PROPERTY  
30 OF A PUBLIC UTILITY in Bel Air as may be requested by the Citizens' Committee  
31 hereinafter provided for. Such taxes shall be collected as all county taxes are collected  
32 and shall be paid over by the Board of County Commissioners to the Treasurer of the  
33 Citizens' Committee of Bel Air, to be selected from among their number by a majority  
34 of the members of the Citizens' Committee or by their successors to be selected as  
35 herein provided. The Treasurer selected by the Committee shall give bond to the  
36 Board of County Commissioners, to be approved by a Judge of the Circuit Court of  
37 Allegany County, in a penal sum to be fixed by the Judge, conditioned upon the  
38 faithful discharge of the duties of the Treasurer.

39 73-9.

40 A. At the time of the county tax levy for 1973 and each succeeding year  
41 thereafter, the Board of County Commissioners of Allegany County is directed to levy  
42 and collect from the property owners of the Bowling Green and Robert's Place Special  
43 Taxing Area amounts to be fixed by it at not more than [eight cents (\$0.08)] 3.2

1 CENTS on each one hundred dollars (\$100.) worth of assessable [property] REAL  
2 PROPERTY OTHER THAN OPERATING REAL PROPERTY OF A PUBLIC UTILITY AND NOT  
3 EXCEEDING EIGHT CENTS (\$0.08) ON EACH ONE HUNDRED DOLLARS (\$100.) WORTH  
4 OF ASSESSABLE PERSONAL PROPERTY AND OPERATING REAL PROPERTY OF A  
5 PUBLIC UTILITY. The Board of County Commissioners will then pay over the tax to  
6 the Committee Treasurer.

7 73-18.

8 A. The Board of County Commissioners of Allegany County shall levy and  
9 cause to be collected from the property owners at the time of the county tax levy for  
10 the year 1963 or any succeeding year within this described area of Ellerslie, as  
11 created in this Article, such amounts not exceeding [fifteen cents (\$0.15)] SIX CENTS  
12 (\$0.06) on each one hundred dollars (\$100.) worth of assessable [property] REAL  
13 PROPERTY OTHER THAN OPERATING REAL PROPERTY OF A PUBLIC UTILITY AND NOT  
14 EXCEEDING FIFTEEN CENTS (\$0.15) ON EACH ONE HUNDRED (\$100.) WORTH OF  
15 ASSESSABLE PERSONAL PROPERTY AND OPERATING REAL PROPERTY OF A PUBLIC  
16 UTILITY in Ellerslie as may be requested by the Citizens' Committee hereinafter  
17 provided for. The request shall be approved by a majority of all the members  
18 comprising the Committee. Such taxes shall be collected as all county taxes are  
19 collected and shall be paid over by the Board of County Commissioners to the  
20 Treasurer of the Citizens' Committee of Ellerslie, to be selected from among their  
21 number by a majority of the members of the Citizens' Committee or by their  
22 successors to be selected as herein provided. The Treasurer selected by the Committee  
23 shall give bond to the Board of County Commissioners, to be approved by a Judge of  
24 the Circuit Court of Allegany County, in a penal sum to be fixed by the Judge,  
25 conditioned upon the faithful discharge of the duties of the Treasurer.

26 73-22.

27 A. The Board of County Commissioners of Allegany County shall levy and  
28 cause to be collected from the property owners at the time of the county tax levy for  
29 the year 1965 or any succeeding year within this described area of McCooles, as  
30 created in this Article, such amounts not exceeding [twenty cents (\$0.20)] EIGHT  
31 CENTS (\$0.08) on each one hundred dollars (\$100.) worth of assessable real property  
32 OTHER THAN OPERATING REAL PROPERTY OF A PUBLIC UTILITY AND TWENTY  
33 CENTS (\$0.20) ON EACH ONE HUNDRED DOLLARS (\$100.) WORTH OF ASSESSABLE  
34 OPERATING REAL PROPERTY OF A PUBLIC UTILITY in McCooles as may be requested  
35 by the Citizens' Committee hereinafter provided for. Such taxes shall be collected as  
36 all county taxes are collected and shall be paid over by the Board of County  
37 Commissioners to the treasurer of the Citizens' Committee of McCooles, to be selected  
38 from among their number by a majority of the members of the Citizens' Committee or  
39 by their successors to be selected as herein provided. The Treasurer selected by the  
40 Committee shall give bond to the Board of County Commissioners, to be approved by  
41 a Judge of the Circuit Court of Allegany County, in a penal sum to be fixed by the  
42 Judge, conditioned upon the faithful discharge of the duties of the Treasurer.

1 73-26.

2 A. The Board of County Commissioners of Allegany County is authorized,  
3 empowered and directed to levy and cause to be collected from the property owners at  
4 the time of the county tax levy for each year within said described area of the Mount  
5 Savage Special Tax Area, as created in this Article, such amounts not exceeding  
6 [twenty cents (\$0.20)] EIGHT CENTS (\$0.08) on each one hundred dollars (\$100.) worth  
7 of assessable [property] REAL PROPERTY OTHER THAN OPERATING REAL PROPERTY  
8 OF A PUBLIC UTILITY AND NOT EXCEEDING TWENTY CENTS (\$0.20) ON EACH ONE  
9 HUNDRED DOLLARS (\$100.) WORTH OF ASSESSABLE PERSONAL PROPERTY AND  
10 OPERATING REAL PROPERTY OF A PUBLIC UTILITY in said part of the Mount Savage  
11 Special Tax Area, Allegany County, Maryland, as may be requested by a majority vote  
12 of the resident real estate owners of legal age who are assessed as owners of real  
13 estate in such area, present at a meeting called for such purpose by the Citizens'  
14 Committee hereinafter provided for, due and proper notice of which meeting shall  
15 have been given in advance of the meeting. Such taxes shall be collected as all county  
16 taxes in said county are collected and shall be paid over by the Board of County  
17 Commissioners to the Treasurer of said Citizens' Committee of the Mount Savage  
18 Special Tax Area, to be selected from among their number by a majority of the  
19 members of said Citizens' Committee or by their successors to be selected as herein  
20 provided. The Treasurer selected by such Committee shall give bond to said Board of  
21 County Commissioners, to be approved by a Judge of the Circuit Court of Allegany  
22 County, in a penal sum to be fixed by said Judge conditioned upon the faithful  
23 discharge of the duties of said Treasurer.

24 73-31.

25 A. The Board of County Commissioners of Allegany County is authorized,  
26 empowered and directed to levy and cause to be collected from the property owners, at  
27 the time of the county tax levy for the year 1948 or any succeeding year, within said  
28 described area of Potomac Park Addition, as created in this Article, such amounts not  
29 exceeding [twenty cents (\$0.20)] EIGHT CENTS (\$0.08) on each one hundred dollars  
30 (\$100.) worth of assessable [property] REAL PROPERTY OTHER THAN OPERATING  
31 REAL PROPERTY OF A PUBLIC UTILITY AND NOT EXCEEDING TWENTY CENTS (\$0.20)  
32 ON EACH ONE HUNDRED DOLLARS (\$100.) WORTH OF ASSESSABLE PERSONAL  
33 PROPERTY AND OPERATING REAL PROPERTY OF A PUBLIC UTILITY in said part of the  
34 Potomac Park Addition, Allegany County, Maryland, as may be requested by a  
35 majority vote of the residential real estate owners of legal age, who are assessed as  
36 owners of real estate in such area, present at a meeting called for such purpose by the  
37 Citizens' Committee hereinafter provided for, notice of which meeting shall have been  
38 mailed to all such resident owners at least two (2) weeks in advance of the meeting.  
39 Such taxes shall be collected as all county taxes are collected and shall be paid over by  
40 the Board of County Commissioners to the Treasurer of said Citizens' Committee of  
41 Potomac Park Addition, to be selected from among their number by a majority of the  
42 members of said Citizens' Committee or by their successors to be selected as herein  
43 provided. Said Treasurer selected by such Committee shall give bond to said Board of  
44 County Commissioners, to be approved by a Judge of the Circuit Court of Allegany  
45 County, in a penal sum to be fixed by said Judge, conditioned upon the faithful  
46 discharge of the duties of said Treasurer.

**Article 8 - Cecil County**

2 37-1.

3 A. The Board of County Commissioners shall levy on the assessable property  
 4 in Cecil County, annually, the sum equivalent to \$.024 per one hundred dollars (\$100.)  
 5 of assessed valuation of taxable [property within the county] REAL PROPERTY IN THE  
 6 COUNTY OTHER THAN OPERATING REAL PROPERTY OF A PUBLIC UTILITY AND \$.06  
 7 PER ONE HUNDRED DOLLARS (\$100.) OF ASSESSED VALUATION OF TAXABLE  
 8 PERSONAL PROPERTY AND OPERATING REAL PROPERTY OF A PUBLIC UTILITY for the  
 9 purpose of assisting in the maintenance and operation of nine (9) volunteer fire or fire  
 10 and ambulance companies in Cecil County.

11 B. The levy shall be made June 1 and the sum of money to be paid by the  
 12 Board of County Commissioners to each volunteer fire or fire and ambulance  
 13 company shall be paid on or before September 1 of the fiscal year for which levied.

14 C. [Amount.]

15 (1) The sum of twenty-nine thousand six hundred dollars (\$29,600.)  
 16 shall be allocated among the nine (9) volunteer fire companies as follows:

17	(I)	Cecilton Fire Company, Inc.	\$3,100
18	(II)	Charlestown Fire Company, Inc.	3,000
19	(III)	Chesapeake City Fire Company	3,200
20	(IV)	Community Fire Company of Perryville	2,900
21	(V)	Hack's Point Fire Company	2,400
22	(VI)	North East Fire Company	3,600
23	(VII)	Rising Sun Fire Company	3,600
24	(VIII)	Singerly Fire Company of Elkton	4,200
25	(IX)	Water Witch Fire Company at Port Deposit	3,600

26 (2) The sum of nine thousand dollars (\$9,000.) shall be allocated to  
 27 support ambulance service as follows:

28	(I)	Cecilton Fire Company, Inc.	\$1,000
29	(II)	Charlestown Fire Company, Inc.	1,000
30	(III)	Chesapeake City Fire Company	1,000
31	(IV)	Community Fire Company of Perryville	1,000

- 1 (V) Hack's Point Fire Company 1,000  
 2 (VI) North East Fire Company 1,000  
 3 (VII) Rising Sun Fire Company 1,000  
 4 (VIII) Singerly Fire Company of Elkton 1,000  
 5 (IX) Water Witch Fire Company at Port Deposit 1,000

6 D. [Allocation.]

7 (1) The amount equivalent to [two cents (\$0.02) per one hundred dollars  
 8 (\$100.) of assessed valuation of taxable property in the county] FIVE-SIXTHS OF THE  
 9 REVENUE FROM THE TAX LEVIED UNDER THIS SECTION minus the thirty-eight  
 10 thousand six hundred dollars (\$38,600.) required in Subsection C of this section shall  
 11 be allocated among the nine (9) volunteer fire companies in the exact proportion  
 12 which the assessed valuation of taxable property within the district served by each  
 13 volunteer fire company bears to the assessed valuation of taxable property within the  
 14 county.

15 (2) The district served by each volunteer fire company shall be  
 16 determined by the Cecil County Firemen's Association and the assessed valuation of  
 17 taxable property within each district shall be certified by the Supervisor of  
 18 Assessments for Cecil County based on the date of finality prior to the fiscal year in  
 19 which the distribution is to be made.

20 E. The sum equivalent to [\$.004 per one hundred dollars (\$100.) of assessed  
 21 valuation of taxable property in the county] ONE-SIXTH OF THE REVENUE FROM THE  
 22 TAX LEVIED UNDER THIS SECTION shall be distributed by the Board of County  
 23 Commissioners to the nine (9) volunteer fire or fire and ambulance companies in  
 24 equal allocations.

25 F. In order to be eligible for any of the funds provided for in this section, each  
 26 of the nine (9) volunteer fire or fire and ambulance companies named herein shall  
 27 meet the minimum specifications and standards approved by the Cecil County  
 28 Firemen's Association.

29 G. Each volunteer fire or fire and ambulance company shall file, annually  
 30 with the Board of County Commissioners, a statement of:

- 31 (1) The fair value of the company's fire fighting apparatus;  
 32 (2) The fair value of the company's ambulance;  
 33 (3) The number of fires and other emergencies to which their respective  
 34 company was called;  
 35 (4) The estimated value of the property in which the fires occurred; and  
 36 (5) The estimated loss to the property caused by the fires.



1

**Article 9 - Charles County**

2 54-1.1.

3 A. The County Commissioners shall levy for each fiscal year a fire, rescue,  
4 and emergency medical services tax at the rate of 6.4 cents per \$100 of assessed value  
5 [on the assessed value] of all taxable real property OTHER THAN OPERATING REAL  
6 PROPERTY OF A PUBLIC UTILITY and 16 cents per \$100 of assessed value [on the  
7 assessed value] of all personal property AND OPERATING REAL PROPERTY OF A  
8 PUBLIC UTILITY in Charles County.

9

**Article 12 - Garrett County**

10 41-1.

11 A. Amount of levy established; amounts paid to departments determined  
12 jointly. The Board of County Commissioners of Garrett County is authorized and  
13 directed to levy annually a tax of [five cents (\$0.05)] TWO CENTS (\$0.02) per one  
14 hundred dollars (\$100.) [on the assessable property basis in Garrett County] OF  
15 ASSESSED VALUE OF REAL PROPERTY IN GARRETT COUNTY OTHER THAN  
16 OPERATING REAL PROPERTY OF A PUBLIC UTILITY AND FIVE CENTS (\$0.05) PER ONE  
17 HUNDRED DOLLARS (\$100.) OF ASSESSED VALUE OF PERSONAL PROPERTY AND  
18 OPERATING REAL PROPERTY OF A PUBLIC UTILITY, and said levy is to be paid to the  
19 volunteer fire departments existing now or organized in the future. The amounts paid  
20 to any volunteer fire department shall be determined jointly by one (1) representative  
21 of each of said volunteer fire departments and the County Commissioners.

22 89-2.

23 A. The Board of County Commissioners of Garrett County shall appropriate  
24 and pay to rescue squads in the county a total amount per year equal to not less than  
25 [2 cents] 0.8 CENTS per hundred dollars on the assessable [property basis in Garrett  
26 County] REAL PROPERTY IN GARRETT COUNTY OTHER THAN OPERATING REAL  
27 PROPERTY OF A PUBLIC UTILITY AND 2 CENTS PER HUNDRED DOLLARS ON THE  
28 ASSESSABLE PERSONAL PROPERTY AND OPERATING REAL PROPERTY OF A PUBLIC  
29 UTILITY.

30

**Article 16 - Montgomery County**

31 65-3.

32 The county council for Montgomery County is hereby authorized, empowered  
33 and directed to levy and cause to be collected from the property owners at the time of  
34 the county tax levy for the year commencing July 1, 1916, and ending June 30, 1917,  
35 and each succeeding year, within the said village known as Drummond, as named and  
36 created by this chapter, [thirty-five cents (\$0.35)] FOURTEEN CENTS (\$0.14) on each  
37 one hundred dollars (\$100.00) of the assessable value of the real [and personal  
38 property] PROPERTY OTHER THAN OPERATING REAL PROPERTY OF A PUBLIC  
39 UTILITY AND THIRTY-FIVE CENTS (\$0.35) ON EACH ONE HUNDRED DOLLARS (\$100.00)

1 OF THE ASSESSABLE VALUE OF THE PERSONAL PROPERTY AND OPERATING REAL  
2 PROPERTY OF A PUBLIC UTILITY in said village, to be collected as all other county  
3 taxes in said county are collected; to be paid over by said county council to the  
4 treasurer of the committee herein authorized to be created, or his successors selected  
5 by the majority of the members as said committee, upon said treasurer having been  
6 duly selected by a majority of said committee, and giving corporate bond to  
7 Montgomery County, Maryland, satisfactory to and approved by the county manager  
8 and the county attorney in a penal sum to be fixed by them, conditioned upon the  
9 faithful discharge of the duties of said treasurer; the said county council shall also  
10 order and have paid over to said treasurer the proportion of the county road tax to be  
11 levied and collected in the same manner as though said Village of Drummond was an  
12 incorporated town, and the said village shall for that purpose, be considered by said  
13 county council as an incorporated town in said county; all of said funds to be used  
14 directly by or through said committee, exclusively for opening, improving, widening,  
15 maintaining, repairing and lighting the streets, roads, lanes, approaches, alleys,  
16 sidewalks, parking, drainage, sewerage, sanitation and other village improvements,  
17 and for furnishing police and fire protection, clerical and other public service,  
18 including the removal of ashes, garbage and other refuse, and the disposal thereof,  
19 and for the enforcement of the requirements of all conveyances for properties situated  
20 in said village, and for enforcing such building, sanitary and other regulations as said  
21 committee, subject to the approval of the county council may prescribe for said village,  
22 or for any part thereof.

23 65-4.

24 If in any year the majority of the said Drummond Citizens' Committee shall  
25 decide the sum hereinbefore authorized to be taxed and levied is in excess of the  
26 amount required for the ensuing year, then and in that event, the said committee  
27 may, on or before April 15 of any year, notify in writing the county council of  
28 Montgomery County to make a reduction in the said levy of [thirty-five cents  
29 (\$0.35)] FOURTEEN CENTS (\$0.14) on each one hundred dollars (\$100.00) of assessable  
30 [property value] VALUE OF REAL PROPERTY OTHER THAN OPERATING REAL  
31 PROPERTY OF A PUBLIC UTILITY AND THIRTY-FIVE CENTS (\$0.35) ON EACH ONE  
32 HUNDRED DOLLARS (\$100.00) OF ASSESSABLE VALUE OF PERSONAL PROPERTY AND  
33 OPERATING REAL PROPERTY OF A PUBLIC UTILITY, as hereinbefore provided for, the  
34 amount of said reduction be determined by the said committee and specified in the  
35 said notification to the county council; and upon receipt of such notification, the board  
36 of county council of Montgomery County is authorized, empowered and directed to  
37 make a levy less than the said FOURTEEN CENTS (\$0.14) OR thirty-five cents (\$0.35)  
38 in the amount determined and specified by the said committee.

39 65-6.

40 (d) For the purpose of making the improvements provided for in this section,  
41 the said Drummond Citizens' Committee is hereby authorized and empowered to  
42 borrow money and otherwise contract indebtedness and obligate said Village of  
43 Drummond in an amount not exceeding at any time THE SUM OF [ten (10)] FOUR (4)  
44 per centum of the assessed valuation of the real property OTHER THAN OPERATING  
45 REAL PROPERTY OF A PUBLIC UTILITY AND TEN (10) PER CENTUM OF THE ASSESSED

1 VALUATION OF THE OPERATING REAL PROPERTY OF A PUBLIC UTILITY within said  
2 village, and for this purpose said Village of Drummond shall be and hereby is  
3 constituted a corporation, and the said Drummond Citizens' Committee is empowered  
4 to act for said corporation; provided, that should there be default on bonds or other  
5 indebtedness incurred by the said citizens' committee of the said Village of  
6 Drummond for the said village, it shall be the duty of the county council of  
7 Montgomery County to levy or have levied special general taxes against the real  
8 property of said Village of Drummond to the extent only that such default bonds or  
9 incurred indebtedness shall be liquidated.

10 66-2.

11 The county council for Montgomery County shall levy and cause to be collected  
12 from the property owners at the time of the county tax levy, for the year commencing  
13 July 1, 1914, and ending June 30, 1915, and each succeeding year, within the Village  
14 of Friendship Heights, as named and created by this chapter, the rate, not less than  
15 [ten cents (\$0.10)] FOUR CENTS (\$0.04) nor more than [fifty cents (\$0.50)] TWENTY  
16 CENTS (\$0.20) on each one hundred dollars (\$100.00) of the assessable value of the  
17 [real and personal property] REAL PROPERTY OTHER THAN OPERATING REAL  
18 PROPERTY OF A PUBLIC UTILITY AND NOT LESS THAN TEN CENTS (\$0.10) NOR MORE  
19 THAN FIFTY CENTS (\$0.50) ON EACH ONE HUNDRED DOLLARS (\$100.00) OF THE  
20 ASSESSABLE VALUE OF PERSONAL PROPERTY AND OPERATING REAL PROPERTY OF A  
21 PUBLIC UTILITY in the villages, which is specified to it on or before June 1 by the  
22 village council after public hearing held thereon by the village council, to be collected  
23 as all other county taxes in the county are collected; to be paid over by the county  
24 council to the treasurer of the village council herein authorized to be created, or his  
25 successors, selected by the majority of the members of the village council, upon the  
26 treasurer having been duly selected by a majority of the members of the village  
27 council, and giving corporate bond to Montgomery County, Maryland, satisfactory to  
28 and approved by the chief administrative officer and the county attorney in a penal  
29 sum to be fixed by them, conditioned upon the faithful discharge of the duties of the  
30 treasurer, and the county council shall also order and have paid over to the treasurer  
31 the proportion of the county road tax to be levied and collected in the same manner as  
32 though the Village of Friendship Heights was an incorporated town, and the village  
33 shall, for the purpose, be considered by the county council as an incorporated town of  
34 the county. All of the funds may be used directly by or through the village council for  
35 acquiring, building, renovating, altering, or removing structures for public use; and  
36 for providing sewerage, sanitation and other village improvements, and amenities;  
37 recreation, parks, and for furnishing police and fire protection, administrative,  
38 clerical, maintenance, and other public service, including the removal of ashes,  
39 garbage and other refuse and the disposal thereof, for carrying out any other general  
40 police and health power function pursuant to this chapter; and providing for the  
41 constructing, improving, widening, maintaining, repairing, and lighting of streets,  
42 roads, lanes, alleys, sidewalks, and drainage structures.

43 66-11.

44 For the purpose of making improvements, provided for in the foregoing sections  
45 or for the purpose of making improvements other than maintenance, the village

1 council may borrow money and otherwise contract indebtedness and obligate the  
2 taxable area in amounts not exceeding in total at any time THE SUM OF [ten (10)]  
3 FOUR (4) percent of the assessed valuation of real property OTHER THAN OPERATING  
4 REAL PROPERTY OF A PUBLIC UTILITY AND TEN (10) PERCENT OF THE ASSESSED  
5 VALUATION OF OPERATING REAL PROPERTY OF A PUBLIC UTILITY within the taxable  
6 area, and for these purposes the taxable area is constituted a corporation, and the  
7 village council is authorized to act for the corporation.

8 68-4.

9 The council is authorized to levy annually against all the assessable property  
10 within the Montgomery County Suburban District the sum of not exceeding [thirty  
11 cents (\$0.30)] TWELVE CENTS (\$0.12) on each one hundred dollars (\$100.00) of [such  
12 assessable property] ASSESSED VALUE OF REAL PROPERTY OTHER THAN OPERATING  
13 REAL PROPERTY OF A PUBLIC UTILITY AND THIRTY CENTS (\$0.30) ON EACH ONE  
14 HUNDRED DOLLARS (\$100.00) OF ASSESSED VALUE OF PERSONAL PROPERTY AND  
15 OPERATING REAL PROPERTY OF A PUBLIC UTILITY. The levies herein authorized  
16 shall be upon all property, both real and personal, assessed for county tax purposes  
17 within the district and shall be levied and collected as other county taxes are now or  
18 may hereafter be, by law, levied and collected, and have the same priority rights, bear  
19 the same interest and penalties and in every respect be treated the same as other  
20 county taxes.

21 70-2.

22 The county council for Montgomery County is authorized, empowered and  
23 directed to levy and cause to be collected from the property owners at the time of the  
24 county tax levy for the year 1918, and each succeeding year within the area of  
25 Oakmont as created by this chapter amounts to be fixed by them not less than [ten  
26 cents (\$0.10)] FOUR CENTS (\$0.04) nor more than [fifty cents (\$0.50)] TWENTY CENTS  
27 (\$0.20) on each one hundred dollars (\$100.00) worth of assessable [property] REAL  
28 PROPERTY OTHER THAN OPERATING REAL PROPERTY OF A PUBLIC UTILITY AND NOT  
29 LESS THAN TEN CENTS (\$0.10) NOR MORE THAN FIFTY CENTS (\$0.50) ON EACH ONE  
30 HUNDRED DOLLARS (\$100.00) WORTH OF ASSESSABLE PERSONAL PROPERTY AND  
31 OPERATING REAL PROPERTY OF A PUBLIC UTILITY in the subdivision of Oakmont,  
32 Montgomery County, to be collected as other county taxes in the county are collected,  
33 to be paid over by the county council to the treasurer of the Oakmont Subdivision to  
34 be selected from among their number by a majority of the members of the Oakmont  
35 Citizens' Committee of Oakmont Subdivision, or by their successors to be selected as  
36 herein provided. Upon the treasurer having been duly selected by the committee and  
37 giving corporate bond to Montgomery County, Maryland, satisfactory to and approved  
38 by the county executive or his designee and the county attorney in a penal sum to be  
39 fixed by them, conditioned upon faithful discharge of the duties of the treasurer, the  
40 county council shall also order and have paid over to the treasurer the proportion of  
41 the county road tax to be levied and collected in the same manner as though the  
42 subdivision of Oakmont was an incorporated town, and the subdivision of Oakmont  
43 shall for that purpose be considered by the county council as an incorporated town of  
44 the county; and the proportion of the county road tax received by the treasurer of the  
45 Oakmont Subdivision shall be used by the Oakmont Citizens' Committee exclusively

1 for the maintaining and repairing of streets and lanes within the Oakmont  
 2 Subdivision that may have been dedicated to the public or to Montgomery County and  
 3 whether accepted by the county or not; all other funds to be used by the Oakmont  
 4 Citizens' Committee directly or through the committee exclusively for maintaining,  
 5 repairing, lighting the streets, roads, alleys, sidewalks, parking, sanitation and other  
 6 maintenance and upkeep of existing improvements, for purposes set forth in section  
 7 70-3(c), and for enforcing such regulations as the citizens' committee may prescribe  
 8 for Oakmont Subdivision, or any part of the section thereof.

9 70-7.

10 For the purpose of making the improvements provided for in section 70-4, for  
 11 making improvements from time to time other than maintenance and repairs, the  
 12 citizens' committee is hereby authorized and empowered to borrow money at the legal  
 13 rate of interest and otherwise contract indebtedness and obligate the Oakmont  
 14 Subdivision in an initial amount not exceeding four thousand dollars (\$4,000.00), and  
 15 in subsequent amount not exceeding in total in any calendar year THE SUM OF [two  
 16 (2)] EIGHT-TENTHS (0.8) percent of the assessed valuation of the real property OTHER  
 17 THAN OPERATING REAL PROPERTY OF A PUBLIC UTILITY AND TWO (2) PERCENT OF  
 18 THE ASSESSED VALUATION OF OPERATING REAL PROPERTY OF A PUBLIC UTILITY  
 19 within the Oakmont Subdivision. For these and other purposes set forth in this  
 20 chapter, the Oakmont Subdivision is constituted a corporation, and the citizens'  
 21 committee is empowered to act for the corporation. If there is default on bonds or  
 22 other indebtedness incurred by the citizens' committee of the Oakmont Subdivision  
 23 for the subdivision, it shall be the duty of the county council of Montgomery County to  
 24 levy or have levied special general taxes against the real property of the Oakmont  
 25 Subdivision to the extent only that such defaulted bonds or incurred indebtedness  
 26 shall be liquidated.

27

#### **Article 19 - St. Mary's County**

28 27-11.

29 A. Unless and until otherwise provided by ordinance of the County  
 30 Commissioners within the limitations provided by public general law, the aggregate  
 31 amount of bonds and other evidences of indebtedness outstanding at any one time  
 32 may not exceed A TOTAL OF THE SUM OF [five (5)] TWO (2) percent upon the  
 33 assessable [basis of the county] REAL PROPERTY IN THE COUNTY OTHER THAN  
 34 OPERATING REAL PROPERTY OF A PUBLIC UTILITY AND FIVE (5) PERCENT UPON THE  
 35 ASSESSABLE PERSONAL PROPERTY AND OPERATING REAL PROPERTY OF A PUBLIC  
 36 UTILITY. However, tax anticipation notes or other evidences of indebtedness having a  
 37 maturity not in excess of twelve (12) months, bonds or other evidences of indebtedness  
 38 issued or guaranteed by the county, payable primarily or exclusively from taxes levied  
 39 in or on or other revenues of special taxing areas or districts heretofore or hereafter  
 40 established by law, and bonds or other evidences of indebtedness issued for  
 41 self-liquidating and other projects payable primarily or exclusively from the proceeds  
 42 of assessments or charges for special benefits or services, are not subject to or to be  
 43 included as bonds or evidences of indebtedness in computing or applying the percent  
 44 limitation above provided.

1 49-2.

2 B. The Board of County Commissioners for St. Mary's County are hereby  
3 authorized and directed to levy for the year 1958 and annually thereafter, a fire tax  
4 ON ALL PROPERTY LOCATED IN THE SECOND, EIGHTH, AND NINTH ELECTION  
5 DISTRICTS AT A RATE of not more than [fourteen cents (\$.14)] 5.6 CENTS on every one  
6 hundred dollars (\$100.00) of the assessed value of all real [and personal property  
7 located in the Second, Eighth and Ninth Election Districts] PROPERTY OTHER THAN  
8 OPERATING REAL PROPERTY OF A PUBLIC UTILITY, AND 14 CENTS ON EVERY ONE  
9 HUNDRED DOLLARS (\$100.00) OF THE ASSESSED VALUE OF PERSONAL PROPERTY AND  
10 OPERATING REAL PROPERTY OF A PUBLIC UTILITY.

11 SECTION 2. AND BE IT FURTHER ENACTED, That this Act is intended to  
12 make technical corrections to reflect the change to full value assessment and taxation  
13 of property as enacted by Chapter 80 of the Acts of 2000. It is the intent of the General  
14 Assembly that the impact of this Act be revenue neutral.

15 SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take  
16 effect June 1, 2003, and shall be applicable to all taxable years beginning after June  
17 30, 2003.