
By: **Delegates Cardin, Aumann, Boschert, Burns, Cane, Cluster, DeBoy, Eckardt, Elmore, Feldman, Gilleland, Goodwin, Healey, Heller, Howard, Impallaria, Jennings, Jones, Kach, Kaiser, Malone, Marriott, McDonough, Minnick, Morhaim, Myers, Nathan-Pulliam, Patterson, Trueschler, and Weir**

Introduced and read first time: January 29, 2004
Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax - Special Assessments - Damaged or Destroyed Real Property**

3 FOR the purpose of altering the applicability of a certain provision limiting the
4 assessment of certain damaged or destroyed real property under certain
5 circumstances; and generally relating to assessment of damaged or destroyed
6 real property.

7 BY repealing and reenacting, with amendments,
8 Article - Tax - Property
9 Section 8-231
10 Annotated Code of Maryland
11 (2001 Replacement Volume and 2003 Supplement)

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

14 **Article - Tax - Property**

15 8-231.

16 If the assessment of real property used for [residential] purposes OTHER THAN
17 COMMERCIAL PURPOSES is not reduced or abated because of damage or destruction
18 from flood, fire, storm, or any natural occurrence, the replacement or restoration of
19 the real property by comparably valued real property may not be assessed at an
20 amount greater than the assessment of the real property before the damage or
21 destruction.

22 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
23 July 1, 2004.