
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

Committee Report: Favorable with amendments
House action: Adopted
Read second time: February 24, 2004

CHAPTER _____

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 the assessment of damaged or
6 destroyed 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 OF COMPARABLE SIZE.

1 QUALITY, CONSTRUCTION, AND UTILITY may not be assessed at an amount greater
2 than the assessment of the real property before the damage or destruction UNTIL THE
3 NEXT ASSESSMENT UNDER § 8-104(B) OF THIS TITLE.

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