

CHAPTER 45

(Senate Bill 649)

AN ACT concerning

Garrett County – Special Property Tax – Volunteer Fire Departments

FOR the purpose of authorizing the Board of County Commissioners of Garrett County to increase certain tax rates on certain property up to a certain amount to support volunteer fire departments.

BY repealing and reenacting, with amendments,
The Public Local Laws of Garrett County
Section 41–1 A.
Article 12 – Public Local Laws of Maryland
(1985 Edition and October 2001 Supplement, as amended)
(As enacted by Chapter 247 of the Acts of the General Assembly of 2003)

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

Article 12 – Garrett County

41–1.

A. Amount of levy established; amounts paid to departments determined jointly. The Board of County Commissioners of Garrett County is authorized and directed to levy annually a tax of **AT LEAST** two cents (\$0.02) **AND NO MORE THAN FOUR CENTS (\$0.04)** per one hundred dollars (\$100.) of assessed value of real property in Garrett County other than operating real property of a public utility and **AT LEAST** five cents (\$0.05) **AND NO MORE THAN TEN CENTS (\$0.10)** per one hundred dollars (\$100.) of assessed value of personal property and operating real property of a public utility, and said levy is to be paid to the volunteer fire departments existing now or organized in the future. The amounts paid to any volunteer fire department shall be determined jointly by one (1) representative of each of said volunteer fire departments and the County Commissioners.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect October 1, 2007.

Approved by the Governor, April 10, 2007.