

SB0114/433321/1

BY: Ways and Means Committee

AMENDMENTS TO SENATE BILL 114
(Third Reading File Bill)

AMENDMENT NO. 1

On page 1, in line 2, after “**Tax**” insert “**Assessment and Tax**”; in line 4, after “of” insert “requiring certain notices relating to increases in property assessments”; strike beginning with “county” in line 8 down through “rates” in line 9 and substitute “real property assessment and tax rate increases”; in line 12, after “Section” insert “1-402(1)(i)”; and in the same line, after “2-205” insert a comma.

AMENDMENT NO. 2

On page 1, after line 17, insert:

“1-402.

Property owners in this State have the following rights:

(1) (i) the right to an assessment notice upon reassessment, as provided in § 8-401 of this article, that clearly explains:

1. the property owner’s right to appeal an assessment;
2. that the determination of value is based upon information contained in the valuation records of the Department; [and]
3. the property owner’s right of access to the valuation records of the Department; and

4. THAT IF AN ASSESSMENT HAS INCREASED, THE TOTAL AMOUNT OF PROPERTY TAX OWED BY THE PROPERTY OWNER MAY ALSO INCREASE EVEN IF THE PROPERTY TAX RATE HAS NOT INCREASED; AND”.

On page 7, after line 28, insert:

“(G) (1) ANNUALLY, A COUNTY SHALL INCLUDE ON THE FACE OF A REAL PROPERTY TAX BILL:

(I) THE COUNTY REAL PROPERTY TAX RATE FOR THE CURRENT TAXABLE YEAR AND THE COUNTY REAL PROPERTY TAX RATE FOR THE IMMEDIATELY PRECEDING TAXABLE YEAR; AND

(II) THE AMOUNT, IF ANY, BY WHICH THE COUNTY REAL PROPERTY TAX RATE FOR THE CURRENT TAXABLE YEAR EXCEEDS THE COUNTY REAL PROPERTY TAX RATE FOR THE IMMEDIATELY PRECEDING TAXABLE YEAR.

(2) IF THE TOTAL REAL PROPERTY TAX RATE FOR THE CURRENT TAXABLE YEAR, INCLUDING THE STATE AND COUNTY RATES AND ANY MUNICIPAL OR SPECIAL RATES, DOES NOT EXCEED THE TOTAL REAL PROPERTY TAX RATE FOR THE IMMEDIATELY PRECEDING TAXABLE YEAR, THE COUNTY SHALL INCLUDE WITH THE REAL PROPERTY TAX BILL A NOTICE THAT ANY INCREASE IN THE TOTAL AMOUNT OF PROPERTY TAX OWED, EXCLUSIVE OF ANY FEES INCLUDED ON THE PROPERTY TAX BILL, IN THE CURRENT TAXABLE YEAR COMPARED TO THE PREVIOUS TAXABLE YEAR IS DUE TO AN INCREASE IN THE TAXABLE ASSESSED VALUE OF THE PROPERTY.”;

in line 29, strike “(G)” and substitute “(H)”; and in line 30, after “requirements” insert “OF SUBSECTIONS (B) THROUGH (F)”.

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On page 8, in line 3, strike “**H**” and substitute “**I**”.