

HB1660/265461/1

BY: Committee on Ways and Means

AMENDMENTS TO HOUSE BILL 1660
(First Reading File Bill)

AMENDMENT NO. 1

On page 1, in the sponsor line, strike “and Szeliga” and substitute “Szeliga, Afzali, and Tarlau”; in line 2, after “Tax –” insert “Assessment Records of Real Property and”; in the same line, strike “– Application”; in line 3, after the first “of” insert “requiring the Department to include in an assessment record for real property a note describing any reduction in an assessment resulting from a certain order or decision and, under certain circumstances, the specific reason for the reduction;”; in line 7, after “to” insert “assessment records for real property and”; in line 10, after “Section” insert “2–211(a)(1) and”; and after line 12, insert:

“BY repealing and reenacting, with amendments,

Article – Tax – Property

Section 2–211(b)

Annotated Code of Maryland

(2012 Replacement Volume and 2017 Supplement)”.

AMENDMENT NO. 2

On page 1, after line 18, insert:

“2–211.

(a) (1) Each supervisor shall keep a record of all real property assessments in the county.

(b) (1) Each account in the record shall show for the real property:

(i) the name and address of the owner;

(Over)

**HB1660/265461/1 Committee on Ways and Means
Amendments to HB 1660
Page 2 of 2**

(ii) a brief description of the property;

(iii) the specific location of the property;

(iv) the general location of the property including a deed or will reference and any tax map reference; and

(v) the assessment of:

1. the land; and

2. any improvement on the land.

(2) The details of land and improvements on the land that have been valued at different amounts shall be recorded on the respective worksheet or card.

(3) THE DEPARTMENT SHALL INCLUDE WITH EACH PROPERTY RECORD A NOTE DESCRIBING:

(I) ANY REDUCTION IN AN ASSESSMENT RESULTING FROM AN ORDER OR DECISION OF A PROPERTY TAX ASSESSMENT APPEALS BOARD, THE MARYLAND TAX COURT, OR ANY OTHER COURT ISSUED ON OR AFTER OCTOBER 1, 2014; AND

(II) THE SPECIFIC REASON FOR THE REDUCTION, IF THE BOARD OR COURT INDICATES IN ITS ORDER OR DECISION THE REASON FOR THE REDUCTION.”.