
By: Delegate McKee

Introduced and read first time: February 5, 1997

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax Appeals - Appeals to Maryland Tax Court**

3 FOR the purpose of providing that certain appeals to the Maryland Tax Court shall be
4 deemed to be filed on time if they are submitted by mail to the court with a
5 postmark date within the time allowed for appeal.

6 BY repealing and reenacting, without amendments,
7 Article - Tax - General
8 Section 13-516
9 Annotated Code of Maryland
10 (1988 Volume and 1996 Supplement)

11 BY adding to
12 Article - Tax - Property
13 Section 14-512(g)
14 Annotated Code of Maryland
15 (1994 Replacement Volume and 1996 Supplement)

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

18 **Article - Tax - General**

19 13-516.

20 (a) To appeal to the Tax Court, a person or governmental unit shall file with the
21 Tax Court a written petition that states succinctly:

22 (1) the nature of the case;

23 (2) the facts on which the appeal is based; and

24 (3) each question presented for review by the Tax Court.

25 (b) An opposing party shall respond in accordance with the rules of procedure of
26 the Tax Court.

2

1 **Article - Tax - Property**

2 14-512.

3 (G) AN APPEAL TO THE MARYLAND TAX COURT UNDER THIS SECTION SHALL
4 BE DEEMED TO BE FILED WITHIN THE TIME ALLOWED FOR THE APPEAL IF A
5 WRITTEN PETITION IS MAILED TO THE MARYLAND TAX COURT WITH A POSTMARK
6 DATE WITHIN THE TIME ALLOWED FOR THE APPEAL.

7 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
8 July 1, 1997.