
By: Delegate McKee

Introduced and read first time: February 5, 1997

Assigned to: Ways and Means

Committee Report: Favorable with amendments

House action: Adopted

Read second time: March 11, 1997

CHAPTER ____

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 adding to

7 Article - Tax - General

8 Section 13-510(c)

9 Annotated Code of Maryland

10 (1988 Volume and 1996 Supplement)

11 BY repealing and reenacting, without amendments,

12 Article - Tax - General

13 Section 13-516

14 Annotated Code of Maryland

15 (1988 Volume and 1996 Supplement)

16 BY adding to

17 Article - Tax - Property

18 Section 14-512(g)

19 Annotated Code of Maryland

20 (1994 Replacement Volume and 1996 Supplement)

21 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF

22 MARYLAND, That the Laws of Maryland read as follows:

2

1 **Article - Tax - General**

2 13-510.

3 (C) 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 13-516.

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

- 10 (1) the nature of the case;
- 11 (2) the facts on which the appeal is based; and
- 12 (3) each question presented for review by the Tax Court.

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

15 **Article - Tax - Property**

16 14-512.

17 (G) AN APPEAL TO THE MARYLAND TAX COURT UNDER THIS SECTION SHALL
18 BE DEEMED TO BE FILED WITHIN THE TIME ALLOWED FOR THE APPEAL IF A
19 WRITTEN PETITION IS MAILED TO THE MARYLAND TAX COURT WITH A POSTMARK
20 DATE WITHIN THE TIME ALLOWED FOR THE APPEAL.

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