Unofficial Copy Q1 2002 Regular Session 2lr1436 CF 2lr0636

By: Delegates Goldwater, Bronrott, Shriver, Barkley, Bobo, Cadden,

Carlson, Dembrow, Flanagan, Kagan, Mandel, Marriott, Menes, Petzold, Pielke, Rzepkowski, Sophocleus, and Stern

Introduced and read first time: February 8, 2002

Assigned to: Ways and Means

## A BILL ENTITLED

1 AN ACT concerni	ng
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## 2 Property Tax - Petition for Review Outside of Assessment Cycle

- 3 FOR the purpose of eliminating the right of a county, a municipal corporation, or the
- 4 Attorney General to appeal the value or classification of real property by
- 5 submitting a petition for review to the supervisor on or before the date of finality
- 6 for the next taxable year.
- 7 BY repealing and reenacting, with amendments,
- 8 Article Tax Property
- 9 Section 14-503(a)
- 10 Annotated Code of Maryland
- 11 (2001 Replacement Volume and 2001 Supplement)
- 12 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF
- 13 MARYLAND, That the Laws of Maryland read as follows:

## 14 Article - Tax - Property

15 14-503.

- 16 (a) A taxpayer[, a county, a municipal corporation, or the Attorney General]
- 17 may appeal the value or classification of the real property by submitting a petition for
- 18 review to the supervisor on or before the date of finality for the next taxable year.
- 19 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect 20 July 1, 2002.