

HOUSE BILL 1280

Q1
HB 204/10 – W&M

11r3008
CF SB 498

By: **Delegates Impallaria, McComas, Norman, and Stifler**
Introduced and read first time: February 24, 2011
Assigned to: Rules and Executive Nominations

A BILL ENTITLED

1 AN ACT concerning

2 **Task Force to Review Property Tax Assessment Procedures and the**
3 **Assessment Appeals Process**

4 FOR the purpose of establishing a Task Force to Review Property Tax Assessment
5 Procedures and the Assessment Appeals Process; establishing the composition
6 of the Task Force; requiring the Governor to designate the chair of the Task
7 Force; providing for the staffing for the Task Force; prohibiting a member of the
8 Task Force from receiving certain compensation, but authorizing a member of
9 the Task Force to receive certain reimbursements; requiring the Task Force to
10 conduct certain studies and make certain evaluations and recommendations;
11 requiring that the Task Force issue a report by a certain date; providing for the
12 termination of this Act; and generally relating to the Task Force to Review
13 Property Tax Assessment Procedures and the Assessment Appeals Process.

14 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF
15 MARYLAND, That:

16 (a) There is a Task Force to Review Property Tax Assessment Procedures
17 and the Assessment Appeals Process.

18 (b) (1) The Task Force consists of the following members:

19 (i) one representative of the State Department of Assessments
20 and Taxation, designated by the Director of Assessments and Taxation; and

21 (ii) one representative from each of the following nine districts,
22 appointed by the Governor:

23 1. Anne Arundel County;



- 1 (1) may not receive compensation as a member of the Task Force; but
- 2 (2) is entitled to reimbursement for expenses under the Standard
3 State Travel Regulations, as provided in the State budget.
- 4 (f) The Task Force shall:
- 5 (1) review current property tax assessment procedures with the goal
6 of:
- 7 (i) developing a method to determine true market value
8 assessments consistent with current market conditions; and
- 9 (ii) eliminating subjectivity, lack of uniformity, and inequality,
10 while establishing a method of automatically equating real property values with
11 current market conditions and values;
- 12 (2) study the current three-step process by which a property owner
13 may appeal a property assessment or reassessment for property taxation purposes,
14 with the goal of:
- 15 (i) simplifying the system to make it more easily understood
16 especially by senior citizens; and
- 17 (ii) removing the burden of proof from the taxpayer and making
18 the State and the taxpayer equally responsible for proving the fair market value of the
19 property;
- 20 (3) evaluate the effectiveness of the current process, taking into
21 account the ease of access and hearing accommodations, including:
- 22 (i) the taxpayer's right to record the hearing;
- 23 (ii) the taxpayer's right to obtain a hearing schedule;
- 24 (iii) whether the length of the hearing is commensurate with the
25 complexity of the case and the needs of the taxpayer;
- 26 (iv) the need for the State Department of Assessments and
27 Taxation to reevaluate and reproduce the market value derivation data and
28 comparable sales data; and
- 29 (v) the need to provide appeals presentation training
30 information online and at public libraries;
- 31 (4) evaluate reforms, including:

1 (i) assessor training and assessor qualifications similar to
2 licensed real estate appraisers;

3 (ii) an expanded Property Tax Assessment Appeals Board with
4 required qualifications for board members; and

5 (iii) process or procedural updates to cost-effectively streamline
6 the assessment and appeals process; and

7 (5) recommend necessary process or procedural updates based on the
8 findings of the Task Force.

9 (g) On or before January 1, 2012, the Task Force shall report its findings and
10 recommendations to the Governor and, in accordance with § 2-1246 of the State
11 Government Article, the General Assembly.

12 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
13 July 1, 2011. It shall remain effective for a period of 1 year and, at the end of June 30,
14 2012, with no further action required by the General Assembly, this Act shall be
15 abrogated and of no further force and effect.