SENATE BILL 498

Q1 SB 458/10 – B&T

By: Senator Glassman

Introduced and read first time: February 4, 2011 Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

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

4 FOR the purpose of establishing a Task Force to Review Property Tax Assessment $\mathbf{5}$ Procedures and the Assessment Appeals Process; establishing the composition 6 of the Task Force; requiring the Governor to designate the chair of the Task $\mathbf{7}$ 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 conduct certain studies and make certain evaluations and recommendations; 10 11 requiring that the Task Force issue a report by a certain date; providing for the 12termination of this Act; and generally relating to the Task Force to Review 13Property 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 Procedures17 and the Assessment Appeals Process.

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

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

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

231.Anne Arundel County;

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW. [Brackets] indicate matter deleted from existing law.



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$\frac{1}{2}$	County;		2. Allegany County, Garrett County, and Washington
$\frac{3}{4}$	County;		3. Baltimore City, Baltimore County, and Howard
$5\\6\\7$	Queen Anne's Cou Worcester County;	unty,	4. Caroline County, Dorchester County, Kent County, Somerset County, Talbot County, Wicomico County, and
8			5. Carroll County and Frederick County;
9			6. Cecil County;
10			7. Charles County and St. Mary's County;
11			8. Harford County; and
12			9. Montgomery County and Prince George's County.
13 14	(2) include at least:	The r	representatives under paragraph (1)(ii) of this subsection shall
15		(i)	one representative from the agricultural community;
16		(ii)	one representative from the building construction industry;
17		(iii)	one representative from the civil engineering community;
18		(iv)	one representative from the financial lending industry;
19		(v)	one representative from the manufacturing community;
$\begin{array}{c} 20\\ 21 \end{array}$	community;	(vi)	one representative from the real estate appraisal
$\begin{array}{c} 22\\ 23 \end{array}$	and	(vii)	one representative from the real estate sales community;
24		(viii)	one representative from the utility or service community.
25	(c) The G	overno	or shall designate the chair of the Task Force.
$\frac{26}{27}$	(d) The S support for the Tas		Department of Assessments and Taxation shall provide staff ce.
28	(e) A men	nber o	of the Task Force:

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

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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.

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