

Chapter 737

(House Bill 1363)

AN ACT concerning

Property Tax – Appeals – Provision of Information to Taxpayers

FOR the purpose of requiring that a person making a certain appeal before a supervisor of assessments receive certain information from the Department of Assessments and Taxation regarding the property that is the subject of the appeal and a certain sales analysis at least a certain number of days before a certain hearing; requiring the Department to provide the information free of charge; repealing certain provisions of law relating to a request by a person making an appeal before a property tax assessment appeal board for certain information; requiring that a person making a certain appeal before a property tax assessment appeal board receive certain information from the Department regarding comparable properties at least a certain number of days before a certain hearing; requiring the Department to provide the information free of charge; repealing the authority of the Department to charge a fee for the information; requiring the Department to provide certain information to a person making an appeal before a supervisor or a property tax assessment appeal board at the scheduled hearing if the person states that the Department has not provided the information; ~~requiring the assessed value of a property that is the subject of an appeal to remain at a certain level if the Department does not provide certain information at the scheduled hearing before a supervisor or a property tax assessment appeal board;~~ providing that the hearing before a supervisor or a property tax assessment appeal board may be rescheduled at a certain time at the option of a person making the appeal if the person receives certain information for the first time on the date of the scheduled hearing; and generally relating to the provision of information to persons making property tax assessment appeals.

BY adding to

Article – Tax – Property

Section 14–510.1

Annotated Code of Maryland

(2012 Replacement Volume and 2015 Supplement)

BY repealing and reenacting, with amendments,

Article – Tax – Property

Section 14–511(a)

Annotated Code of Maryland

(2012 Replacement Volume and 2015 Supplement)

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

Article – Tax – Property

14-510.1.

(A) FOR A HEARING BEFORE A SUPERVISOR THAT RELATES TO THE VALUE OF PROPERTY, THE PERSON MAKING THE APPEAL SHALL RECEIVE AT LEAST 14 DAYS BEFORE THE HEARING:

(1) THE ASSESSMENT WORKSHEET OR CARD FOR THE PROPERTY THAT IS THE SUBJECT OF THE APPEAL; AND

(2) THE SALES ANALYSIS FOR THE NEIGHBORHOOD OR PROPERTY TYPE OF THE PROPERTY THAT IS THE SUBJECT OF THE APPEAL.

(B) THE DEPARTMENT SHALL PROVIDE THE INFORMATION REQUIRED UNDER THIS SECTION FREE OF CHARGE.

(C) (1) IF A PERSON MAKING AN APPEAL BEFORE A SUPERVISOR APPEARS AT THE SCHEDULED HEARING AND STATES THAT THE DEPARTMENT HAS NOT PROVIDED THE INFORMATION REQUIRED UNDER THIS SECTION, THE DEPARTMENT SHALL IMMEDIATELY PROVIDE THE INFORMATION.

~~(2) IF THE DEPARTMENT DOES NOT PROVIDE ALL THE INFORMATION REQUIRED UNDER THIS SECTION AT THE SCHEDULED HEARING, THE ASSESSED VALUE OF THE PROPERTY THAT IS THE SUBJECT OF THE APPEAL SHALL REMAIN AT THE LEVEL ESTABLISHED PRIOR TO THE REVALUATION THAT GAVE RISE TO THE APPEAL UNTIL THE NEXT REASSESSMENT.~~

~~(3)~~ (2) IF A PERSON MAKING AN APPEAL RECEIVES THE INFORMATION REQUIRED UNDER THIS SECTION FOR THE FIRST TIME ON THE DATE OF THE SCHEDULED HEARING, THE HEARING MAY BE RESCHEDULED AT THE OPTION OF THE PERSON MAKING THE APPEAL TO A DATE THAT IS 14 OR MORE DAYS AFTER THE PREVIOUSLY SCHEDULED HEARING DATE.

14-511.

(a) (1) For a hearing before a property tax assessment appeal board THAT RELATES TO THE VALUE OF PROPERTY, the person making the appeal [may submit a written request to the supervisor,] SHALL RECEIVE at least [15] 30 days before the hearing[, for] a list of other COMPARABLE properties [that will be used as comparables by the supervisor at the scheduled hearing].

(2) [The supervisor shall supply the list:

(i) at least 30 days before the date that the hearing has been scheduled for a written request made at least 35 days before the hearing; or

(ii) within 5 days from the request for a request made between 35 days and 15 days before the hearing.

(3) The list shall identify the location and owner of each **COMPARABLE** property.

~~[(4)]~~(3) [If the supervisor will use the information in the appeal, the] **THE** list shall also include for each **COMPARABLE** property on the list:

(i) the sale price and date of sale;

(ii) the assessment and the year or years to which the assessment applied; and

(iii) the construction costs and the date of construction.

~~[(5)]~~(4) The Department [may charge a reasonable fee for copies of the] **SHALL PROVIDE THE** information [sent] **REQUIRED** under this subsection **FREE OF CHARGE**.

(5) (I) IF A PERSON MAKING AN APPEAL APPEARS AT THE SCHEDULED HEARING BEFORE A PROPERTY TAX ASSESSMENT APPEAL BOARD AND STATES THAT THE DEPARTMENT HAS NOT PROVIDED THE INFORMATION REQUIRED UNDER THIS SUBSECTION, THE DEPARTMENT SHALL IMMEDIATELY PROVIDE THE INFORMATION.

~~**(II) IF THE DEPARTMENT DOES NOT PROVIDE ALL THE INFORMATION REQUIRED UNDER THIS SUBSECTION AT THE SCHEDULED HEARING, THE ASSESSED VALUE OF THE PROPERTY THAT IS THE SUBJECT OF THE APPEAL SHALL REMAIN AT THE LEVEL ESTABLISHED PRIOR TO THE REVALUATION THAT GAVE RISE TO THE APPEAL UNTIL THE NEXT REASSESSMENT.**~~

~~**(III) (II) IF A PERSON MAKING AN APPEAL RECEIVES THE INFORMATION REQUIRED UNDER THIS SUBSECTION FOR THE FIRST TIME ON THE DATE OF THE SCHEDULED HEARING, THE HEARING MAY BE RESCHEDULED AT THE OPTION OF THE PERSON MAKING THE APPEAL TO A DATE THAT IS 30 OR MORE DAYS AFTER THE PREVIOUSLY SCHEDULED HEARING DATE.**~~

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 2016.

Enacted under Article II, § 17(c) of the Maryland Constitution, May 28, 2016.