

HOUSE BILL 488

Q1

(6lr1978)

ENROLLED BILL

— *Ways and Means/Budget and Taxation* —

Introduced by **Delegates Morgan, Adams, Anderson, Arentz, Aumann, Buckel, Cassilly, Folden, Hayes, Kittleman, Krebs, Lierman, Malone, McConkey, McKay, McMillan, W. Miller, Parrott, Rose, Shoemaker, B. Wilson, C. Wilson, and P. Young**

Read and Examined by Proofreaders:

Proofreader.

Proofreader.

Sealed with the Great Seal and presented to the Governor, for his approval this _____ day of _____ at _____ o'clock, _____ M.

Speaker.

CHAPTER _____

1 AN ACT concerning

2 **Property Tax – Property Transferred to New Owner – Appeals**

3 FOR the purpose of requiring a supervisor of assessments or the supervisor’s designee to
4 hold a hearing within a certain period of time on an appeal of a change in the value
5 or classification of property that is transferred to a new owner; ~~providing for the~~
6 ~~value and classification of the property if the supervisor or the supervisor’s designee~~
7 ~~does not hold a hearing on the appeal within a certain period of time;~~ and generally
8 relating to the time for holding hearings on appeals on the value or classification of
9 property that is transferred to new ownership.

10 BY repealing and reenacting, without amendments,
11 Article – Tax – Property

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.
Underlining indicates amendments to bill.
~~Strike out~~ indicates matter stricken from the bill by amendment or deleted from the law by amendment.
Italics indicate opposite chamber/conference committee amendments.



1 Section 8–404
2 Annotated Code of Maryland
3 (2012 Replacement Volume and 2015 Supplement)

4 BY repealing and reenacting, with amendments,
5 Article – Tax – Property
6 Section 14–502
7 Annotated Code of Maryland
8 (2012 Replacement Volume and 2015 Supplement)

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

11 **Article – Tax – Property**

12 8–404.

13 (a) A person who receives a notice under § 8–401 of this subtitle may appeal the
14 value or classification, if that person replies as provided by Title 14, Subtitle 5 of this
15 article.

16 (b) If any real property is transferred to a new owner at a time that prevents the
17 notice from being mailed before January 1 to a new owner, the Department shall mail a
18 new notice to the new owner. The new owner may appeal the value or classification as
19 provided by Title 14, Subtitle 5 of this article.

20 14–502.

21 (a) (1) Except as provided in paragraph (2) of this subsection and as otherwise
22 provided by § 14–503 of this subtitle, for property assessed by a supervisor, any taxpayer,
23 a county, a municipal corporation, or the Attorney General may submit a written appeal to
24 the supervisor as to a value or classification in a notice of assessment on or before 45 days
25 from the date of the notice.

26 (2) If any real property is transferred after January 1 and before the
27 beginning of the next taxable year to a new owner, the new owner may submit a written
28 appeal as to a value or classification on or before 60 days after the date of the transfer.

29 (3) The date of transfer of any real property under this section shall be the
30 effective date of the deed as described in § 3–201 of the Real Property Article.

31 (4) (i) If the date of recordation of the deed evidencing the transfer is
32 after June 30, the taxpayer must submit a copy of the executed deed evidencing the date of
33 transfer as a condition to maintaining its right to appeal under subsection (a)(2) of this
34 section.

1 (ii) If a copy of the executed deed is not presented at or before the
2 appeal hearing, the appeal may be dismissed by the supervisor.

3 (b) (1) If the requirements of subsection (a) of this section are met, the
4 supervisor or the supervisor’s designee shall hold a hearing as provided under § 14–510 of
5 this subtitle.

6 (2) IF A WRITTEN APPEAL IS SUBMITTED UNDER SUBSECTION (A)(2)
7 OF THIS SECTION, THE SUPERVISOR OR THE SUPERVISOR’S DESIGNEE SHALL HOLD
8 A HEARING AS PROVIDED UNDER § 14–510 OF THIS SUBTITLE BY THE LATER OF:

9 (I) 90 DAYS AFTER RECEIVING THE WRITTEN APPEAL; OR

10 (II) 90 DAYS AFTER THE DEED EVIDENCING THE TRANSFER IS
11 RECORDED.

12 ~~(3) IF THE SUPERVISOR OR SUPERVISOR’S DESIGNEE DOES NOT HOLD~~
13 ~~A HEARING WITHIN THE PERIOD SPECIFIED IN PARAGRAPH (2) OF THIS~~
14 ~~SUBSECTION:~~

15 ~~(I) IF THE APPEAL CONCERNS THE ASSESSED VALUE OF THE~~
16 ~~PROPERTY, THE ASSESSED VALUE OF THE PROPERTY SHALL BE THE~~
17 ~~CONSIDERATION PAID BY THE NEW OWNER FOR THE PROPERTY; OR~~

18 ~~(II) IF THE APPEAL CONCERNS THE CLASSIFICATION OF THE~~
19 ~~PROPERTY, THE CLASSIFICATION OF THE PROPERTY SHALL BE THE SAME AS THE~~
20 ~~CLASSIFICATION OF THE PROPERTY BEFORE THE ISSUANCE OF THE NOTICE UNDER~~
21 ~~§ 8 401 OF THIS ARTICLE.~~

22 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
23 1, 2016.

Approved:

Governor.

Speaker of the House of Delegates.

President of the Senate.