

# HOUSE BILL 488

Q1

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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**

Introduced and read first time: February 1, 2016

Assigned to: Ways and Means

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## A BILL ENTITLED

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  
12 Section 8–404  
13 Annotated Code of Maryland  
14 (2012 Replacement Volume and 2015 Supplement)

15 BY repealing and reenacting, with amendments,  
16 Article – Tax – Property  
17 Section 14–502  
18 Annotated Code of Maryland  
19 (2012 Replacement Volume and 2015 Supplement)

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

22 **Article – Tax – Property**

23 8–404.

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



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

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

8 14–502.

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

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

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

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

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

25 (b) (1) If the requirements of subsection (a) of this section are met, the  
26 supervisor or the supervisor's designee shall hold a hearing as provided under § 14–510 of  
27 this subtitle.

28 (2) **IF A WRITTEN APPEAL IS SUBMITTED UNDER SUBSECTION (A)(2)**  
29 **OF THIS SECTION, THE SUPERVISOR OR THE SUPERVISOR'S DESIGNEE SHALL HOLD**  
30 **A HEARING AS PROVIDED UNDER § 14–510 OF THIS SUBTITLE BY THE LATER OF:**

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

32 (II) **90 DAYS AFTER THE DEED EVIDENCING THE TRANSFER IS**  
33 **RECORDED.**

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

4                   **(I) IF THE APPEAL CONCERNS THE ASSESSED VALUE OF THE**  
5 **PROPERTY, THE ASSESSED VALUE OF THE PROPERTY SHALL BE THE**  
6 **CONSIDERATION PAID BY THE NEW OWNER FOR THE PROPERTY; OR**

7                   **(II) IF THE APPEAL CONCERNS THE CLASSIFICATION OF THE**  
8 **PROPERTY, THE CLASSIFICATION OF THE PROPERTY SHALL BE THE SAME AS THE**  
9 **CLASSIFICATION OF THE PROPERTY BEFORE THE ISSUANCE OF THE NOTICE UNDER**  
10 **§ 8-401 OF THIS ARTICLE.**

11           SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July  
12 1, 2016.