

HOUSE BILL 1363

Q1

6lr2791

By: **Delegates McMillan, Metzgar, Miele, Reilly, Simonaire, A. Washington, and M. Washington**

Introduced and read first time: February 12, 2016

Assigned to: Ways and Means

Committee Report: Favorable

House action: Adopted

Read second time: March 16, 2016

CHAPTER _____

1 AN ACT concerning

2 **Property Tax – Appeals – Provision of Information to Taxpayers**

3 FOR the purpose of requiring that a person making a certain appeal before a supervisor of
4 assessments receive certain information from the Department of Assessments and
5 Taxation regarding the property that is the subject of the appeal and a certain sales
6 analysis at least a certain number of days before a certain hearing; requiring the
7 Department to provide the information free of charge; repealing certain provisions
8 of law relating to a request by a person making an appeal before a property tax
9 assessment appeal board for certain information; requiring that a person making a
10 certain appeal before a property tax assessment appeal board receive certain
11 information from the Department regarding comparable properties at least a certain
12 number of days before a certain hearing; requiring the Department to provide the
13 information free of charge; repealing the authority of the Department to charge a fee
14 for the information; requiring the Department to provide certain information to a
15 person making an appeal before a supervisor or a property tax assessment appeal
16 board at the scheduled hearing if the person states that the Department has not
17 provided the information; requiring the assessed value of a property that is the
18 subject of an appeal to remain at a certain level if the Department does not provide
19 certain information at the scheduled hearing before a supervisor or a property tax
20 assessment appeal board; providing that the hearing before a supervisor or a
21 property tax assessment appeal board may be rescheduled at a certain time at the
22 option of a person making the appeal if the person receives certain information for
23 the first time on the date of the scheduled hearing; and generally relating to the
24 provision of information to persons making property tax assessment appeals.

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.



1 BY adding to
2 Article – Tax – Property
3 Section 14–510.1
4 Annotated Code of Maryland
5 (2012 Replacement Volume and 2015 Supplement)

6 BY repealing and reenacting, with amendments,
7 Article – Tax – Property
8 Section 14–511(a)
9 Annotated Code of Maryland
10 (2012 Replacement Volume and 2015 Supplement)

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

13 **Article – Tax – Property**

14 **14–510.1.**

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

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

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

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

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

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

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

6 14-511.

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

12 (2) [The supervisor shall supply the list:

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

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

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

19 [(4)](3) [If the supervisor will use the information in the appeal, the]
20 **THE** list shall also include for each **COMPARABLE** property on the list:

21 (i) the sale price and date of sale;

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

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

25 [(5)](4) The Department [may charge a reasonable fee for copies of the]
26 **SHALL PROVIDE THE** information [sent] **REQUIRED** under this subsection **FREE OF**
27 **CHARGE.**

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

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

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

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

Approved:

Governor.

Speaker of the House of Delegates.

President of the Senate.