

Chapter 487

(House Bill 488)

AN ACT concerning

Property Tax – Property Transferred to New Owner – Appeals

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

BY repealing and reenacting, without amendments,
Article – Tax – Property
Section 8–404
Annotated Code of Maryland
(2012 Replacement Volume and 2015 Supplement)

BY repealing and reenacting, with amendments,
Article – Tax – Property
Section 14–502
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

8–404.

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

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

14–502.

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

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

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

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

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

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

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

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

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

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

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

~~**(II) IF THE APPEAL CONCERNS THE CLASSIFICATION OF THE PROPERTY, THE CLASSIFICATION OF THE PROPERTY SHALL BE THE SAME AS THE**~~

~~CLASSIFICATION OF THE PROPERTY BEFORE THE ISSUANCE OF THE NOTICE UNDER
§ 8 401 OF THIS ARTICLE.~~

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

Approved by the Governor, May 10, 2016.