

HOUSE BILL 1044

Q1

8lr2670

By: **Delegates McMillan, Afzali, Ali, D. Barnes, Buckel, Ebersole, Hornberger, C. Howard, Krebs, Long, Reilly, Tarlau, and M. Washington**
Introduced and read first time: February 7, 2018
Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax Appeals – Timeliness of Requests**

3 FOR the purpose of requiring that a request for a property tax appeal to an appeal authority
4 be considered to be filed within the time allowed for the appeal if a postmark or date
5 and time of receipt stamp indicates that the request is timely; repealing a certain
6 provision of law relating to the timeliness of appeals to the Maryland Tax Court; and
7 generally relating to property tax appeals.

8 BY repealing

9 Article – Tax – Property
10 Section 14–512(g)
11 Annotated Code of Maryland
12 (2012 Replacement Volume and 2017 Supplement)

13 BY repealing and reenacting, with amendments,

14 Article – Tax – Property
15 Section 14–516
16 Annotated Code of Maryland
17 (2012 Replacement Volume and 2017 Supplement)

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

20 **Article – Tax – Property**

21 14–512.

22 [(g) An appeal to the Maryland Tax Court under this section shall be deemed to
23 be filed within the time allowed for the appeal if a written petition is mailed to the

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 Maryland Tax Court with a postmark date within the time allowed for the appeal.]
2 14-516.

3 (a) In this section, “appeal authority” includes:
4 (1) a supervisor;
5 (2) the Department;
6 (3) a property tax assessment appeal board;
7 (4) the Maryland Tax Court; and
8 (5) any other court authorized to hear property tax appeals under this
9 subtitle.

10 (B) **A REQUEST FOR A PROPERTY TAX APPEAL TO AN APPEAL AUTHORITY**
11 **UNDER THIS SUBTITLE SHALL BE CONSIDERED TO BE FILED WITHIN THE TIME**
12 **ALLOWED FOR THE APPEAL IF:**

13 (1) **A POSTMARK INDICATES THAT THE REQUEST WAS MAILED WITHIN**
14 **THE TIME ALLOWED FOR THE APPEAL; OR**

15 (2) **A DATE AND TIME OF RECEIPT STAMP INDICATES THAT THE**
16 **REQUEST WAS RECEIVED WITHIN THE TIME ALLOWED FOR THE APPEAL.**

17 **[(b)] (C)** (1) Subject to paragraph (2) of this subsection, within 30 days after
18 the Department provides notice to a tax collector to whom property tax was paid that an
19 appeal authority has issued a decision that reduces the assessed value of property, the tax
20 collector shall pay to the taxpayer a full refund of the excess tax paid.

21 (2) The notice required under paragraph (1) of this subsection shall include
22 a list of all properties for which an appeal authority has calculated that a taxpayer is due
23 a refund as a result of a decision by the appeal authority to reduce the assessed value of
24 the property.

25 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
26 October 1, 2018.