

HOUSE BILL 1047

Q1

8lr2672

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 – Adverse Decision – Rationale**

3 FOR the purpose of requiring an appeal authority that makes a decision on a property tax
4 appeal that is adverse to a taxpayer to provide the taxpayer with a written statement
5 that specifically states the rationale for the decision; and generally relating to
6 property tax appeals.

7 BY repealing and reenacting, with amendments,

8 Article – Tax – Property

9 Section 14–516

10 Annotated Code of Maryland

11 (2012 Replacement Volume and 2017 Supplement)

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

14 **Article – Tax – Property**

15 14–516.

16 (a) In this section, “appeal authority” includes:

17 (1) a supervisor;

18 (2) the Department;

19 (3) a property tax assessment appeal board;

20 (4) the Maryland Tax Court; and

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 (5) any other court authorized to hear property tax appeals under this
2 subtitle.

3 **(B) AN APPEAL AUTHORITY THAT MAKES A DECISION ON A PROPERTY TAX**
4 **APPEAL THAT IS ADVERSE TO A TAXPAYER SHALL PROVIDE THE TAXPAYER WHO**
5 **MADE THE APPEAL WITH A WRITTEN STATEMENT THAT SPECIFICALLY STATES THE**
6 **RATIONALE FOR THE APPEAL AUTHORITY'S ADVERSE DECISION.**

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

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

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