

# HOUSE BILL 1660

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By: **Delegates Reilly, McMillan, Corderman, Hornberger, Krebs, Malone, Morgan, and Szeliga**

Introduced and read first time: February 9, 2018

Assigned to: Ways and Means

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## A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax – Reassessment After Appeal – Application**

3 FOR the purpose of applying certain provisions of law that relate to the authority of the  
4 State Department of Assessments and Taxation during a reassessment of property  
5 after an appeal to certain appeals filed with a supervisor of assessments on or after  
6 a certain date and still pending a final decision on or after a certain date; and  
7 generally relating to the reassessment of properties after appeals.

8 BY repealing and reenacting, without amendments,

9 Article – Tax – Property

10 Section 8–205(b)

11 Annotated Code of Maryland

12 (2012 Replacement Volume and 2017 Supplement)

13 BY repealing and reenacting, with amendments,

14 Chapter 529 of the Acts of the General Assembly of 2017

15 Section 2

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

18 **Article – Tax – Property**

19 8–205.

20 (b) When conducting subsequent reassessments of the property, the supervisor or  
21 the Department:

22 (1) may not automatically eliminate a reduction in the assessment of the  
23 property that was granted by a property tax assessment appeal board or the Maryland Tax

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 Court; and

2 (2) may eliminate a reduction in the assessment of the property granted by  
3 a property tax assessment appeal board or the Maryland Tax Court if the specific reason  
4 for the reduction no longer applies.

5 **Chapter 529 of the Acts of 2017**

6 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
7 October 1, 2017, **AND SHALL BE APPLICABLE TO ANY APPEAL OF AN ASSESSMENT**  
8 **FILED WITH A SUPERVISOR OF ASSESSMENTS ON OR AFTER OCTOBER 1, 2014, THAT**  
9 **IS STILL PENDING A FINAL DECISION ON THE APPEAL ON OR AFTER OCTOBER 1,**  
10 **2017.**

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