

SENATE BILL 84

Q1

8lr0068

(PRE-FILED)

By: ~~Senator Kasemeyer~~ **Chair, Budget and Taxation Committee (By Request – Departmental – Assessments and Taxation)**

Requested: October 11, 2017

Introduced and read first time: January 10, 2018

Assigned to: Budget and Taxation

Committee Report: Favorable with amendments

Senate action: Adopted

Read second time: January 30, 2018

CHAPTER _____

1 AN ACT concerning

2 **Real Property Tax – Exemption Applications – Approval Authority**

3 FOR the purpose of requiring that the supervisor of assessments for a county, rather than
4 the State Department of Assessments and Taxation, approve or reject an application
5 for an exemption of real property from the property tax; and generally relating to
6 applications for an exemption of real property from the property tax.

7 BY repealing and reenacting, with amendments,

8 Article – Tax – Property

9 Section 7–103

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 7–103.

16 (a) Real property that is subject to exemption from property tax by Subtitle 2 of
17 this title is not exempted until the exemption has been applied for and approved under this
18 section.

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 (b) (1) A person claiming an exemption shall apply to the supervisor of the
2 county where the real property is located on the form that the Department requires.

3 (2) The application shall contain the information that the Department
4 requires.

5 (c) The supervisor shall [send a copy of each application to the Department for
6 approval or rejection] **APPROVE OR REJECT EACH APPLICATION FOR EXEMPTION**
7 **UNDER THIS SECTION.**

8 (d) If the exemption is approved, the supervisor shall enter:

9 (1) the real property exemption in the assessment records; and

10 (2) the real property on the list of exempt property.

11 (e) If an application is rejected, the supervisor shall notify the person claiming
12 the exemption of:

13 (1) the reasons for rejection, as provided by § 8–402 of this article; and

14 (2) the right to a hearing and appeal as provided by Title 14, Subtitle 5 of
15 this article.

16 (f) The Department and the supervisor shall periodically review the list of
17 exempt property to determine whether any property does not meet the requirements of the
18 law that provides for the exemption.

19 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June
20 1, 2018.

Approved:

Governor.

President of the Senate.

Speaker of the House of Delegates.