

SB1027/473129/1

BY: Ways and Means Committee

AMENDMENTS TO SENATE BILL 1027  
(Third Reading File Bill)

AMENDMENT NO. 1

On page 1, at the top of the page, strike “EMERGENCY BILL”; strike line 2 in its entirety and substitute “**Property Tax – Appeals – Definition of “Taxpayer” and Fee**”; strike beginning with “to” in line 4 down through “appeal” in line 5; in line 5, after the semicolon insert “requiring certain persons who appeal the value or classification of commercial real property to pay a fee to the supervisor of assessments at the time of filing the appeal;”; in line 6, strike “retroactively” and substitute “prospectively”; and after line 11, insert:

“BY adding to

Article - Tax - Property

Section 14-501.1

Annotated Code of Maryland

(2019 Replacement Volume and 2023 Supplement)”.

AMENDMENT NO. 2

On page 2, in line 7, after “MEANS” insert “:

**(1) FOR PURPOSES OF AN APPEAL REGARDING ANY PROPERTY OTHER THAN COMMERCIAL REAL PROPERTY,**”;

in the same line, after “PERSON” insert “**, OR AN AUTHORIZED REPRESENTATIVE OF A PERSON,**”; in line 8, strike “A” and substitute “**THE**”; in the same line, strike “AN” and substitute “**THE**”; in line 9, after “APPEAL” insert “**; AND**”

**(2) FOR PURPOSES OF AN APPEAL REGARDING COMMERCIAL REAL PROPERTY, ANY TAXPAYER, INCLUDING A TAXPAYER WHO DOES NOT HAVE AN**

OWNERSHIP INTEREST OR A LEASEHOLD INTEREST IN THE REAL PROPERTY THAT IS SUBJECT TO THE APPEAL”;

and after line 9, insert:

“14-501.1.

(A) THIS SECTION APPLIES TO A PERSON WHO:

(1) APPEALS THE VALUE OR CLASSIFICATION OF COMMERCIAL REAL PROPERTY;

(2) DOES NOT HAVE AN OWNERSHIP INTEREST OR A LEASEHOLD INTEREST IN THE PROPERTY THAT IS SUBJECT TO THE APPEAL; AND

(3) IS NOT AN AUTHORIZED REPRESENTATIVE OF A PERSON WHO HAS AN OWNERSHIP INTEREST OR A LEASEHOLD INTEREST IN THE PROPERTY THAT IS SUBJECT TO THE APPEAL.

(B) A PERSON SUBJECT TO THIS SECTION SHALL PAY A FEE OF \$100 TO THE SUPERVISOR AT THE TIME THE PERSON FILES AN APPEAL OF THE VALUE OR CLASSIFICATION OF COMMERCIAL REAL PROPERTY.

(C) THE SUPERVISOR SHALL DEPOSIT THE FEE COLLECTED UNDER THIS SECTION IN THE GENERAL FUND OF THE STATE.”.

On pages 2 and 3, strike beginning with “retroactively” in line 31 on page 2 down through “refunded” in line 2 on page 3 and substitute “only prospectively and may not be applied or interpreted to have any effect on or application to any:

(1) petition for review of an assessment of property that is filed before the effective date of this Act; or

(2) subsequent appeal resulting from a petition for review of an assessment of property that is filed before the effective date of this Act”.

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**Amendments to SB 1027**  
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On page 3, strike beginning with “is” in line 3 down through “enacted” in line 7 and substitute “shall take effect July 1, 2024”.