



**House Bill 174 - Property Tax Assessment – Appeals to Maryland Tax Court – Filing Fee**

Maryland REALTORS® have concerns with HB 174 which would impose a \$100 filing fee for property owners who seek to appeal the determinations made regarding the valuation of their income producing property to the Maryland Tax Court.

REALTORS® are concerned that this bill does not allow for the property owner to recover the filing fee associated with requesting additional review of the prior determinations made if they were to prevail. Property owners have a given right to challenge property tax assessments that they feel are incorrect and the fear of being penalized creates a disincentive among these individuals for exercising this right.

As the fiscal note indicates, property owners who seek to challenge their initial notice of assessment must first file an appeal with the supervisor of assessments and if they are unsuccessful, must then file an appeal to the appropriate appeals board. Due to the time and effort involved with the multiple layers in challenging their determination prior to coming before the Maryland Tax Court, it is unlikely that these property owners are abusing the system with frivolous appeals.

The REALTORS® have opposed other legislative initiatives that impose fees on property owners who are seeking to challenge determinations made by governing entities with regards to the valuation of their property

Maryland REALTORS® respectfully requests an unfavorable report on House Bill 174.

**For more information contact  
lisa.may@mdrealtor.org or christa.mcgee@mdrealtor.org**