

HOUSE BILL 174

Q1

(PRE-FILED)

4lr0024
CF SB 279

By: **Chair, Ways and Means Committee (By Request – Departmental – Assessments and Taxation)**

Requested: September 10, 2023

Introduced and read first time: January 10, 2024

Assigned to: Ways and Means

Committee Report: Favorable with amendments

House action: Adopted

Read second time: February 20, 2024

CHAPTER _____

1 AN ACT concerning

2 **Property Tax Assessment – Unsuccessful Appeals to Maryland Tax Court –**
3 **~~Filing Fee~~**

4 FOR the purpose of requiring a taxpayer, ~~when filing an appeal to the Maryland Tax Court~~
5 ~~of a property tax assessment for certain income-producing property,~~ to pay a certain
6 fee to the Maryland Tax Court if the taxpayer appeals a determination regarding an
7 assessment of certain income-producing property and the court does not grant the
8 taxpayer relief on the appeal; and generally relating to appeals of property tax
9 assessments.

10 BY repealing and reenacting, ~~with~~ without amendments,
11 Article – Tax – Property
12 Section 14–512(f)
13 Annotated Code of Maryland
14 (2019 Replacement Volume and 2023 Supplement)

15 BY adding to
16 Article – Tax – Property
17 Section 14–512(h)
18 Annotated Code of Maryland
19 (2019 Replacement Volume and 2023 Supplement)

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

3 **Article – Tax – Property**

4 14–512.

5 (f) (1) Any taxpayer, a municipal corporation, the Attorney General, the
6 Department, or the governing body of a county may appeal a determination made by a
7 property tax assessment appeal board under § 14–509(a) or (b) of this subtitle to the
8 Maryland Tax Court.

9 (2) The appeal shall be made:

10 (i) on or before 30 days after the determination under § 14–509(a)
11 or (b) of this subtitle;

12 (ii) on or before 30 days from the date of mailing a notice of the
13 determination to the address requested under § 14–507 of this subtitle; or

14 (iii) if the appellant is the Department, on or before 30 days from the
15 date the board sends written notice of its determination, by mail or otherwise, to the
16 Department.

17 (3) Unless a taxpayer previously appealed as required by § 14–502 or §
18 14–503 of this subtitle to a property tax assessment appeal board, the taxpayer may not
19 appeal to the Maryland Tax Court under this subsection.

20 (4) An appeal under this subsection shall state:

21 (i) that the value or classification is erroneous because of
22 overvaluation or undervaluation;

23 (ii) that the assessment is unequal because it is made at a higher
24 proportion of value than other property of the same class; or

25 (iii) any other errors that may exist for which an appeal is allowed
26 and because of which the petitioner claims to be injured.

27 (5) ~~FOR AN APPEAL UNDER THIS SUBSECTION OF A DETERMINATION~~
28 ~~REGARDING AN ASSESSMENT FOR INCOME PRODUCING PROPERTY VALUED~~
29 ~~GREATER THAN \$5,000,000, THE TAXPAYER SHALL PAY A NONREFUNDABLE \$100~~
30 ~~FILING FEE TO THE MARYLAND TAX COURT.~~

31 ~~(6)~~ (i) Unless extended by the court at the request of a party, the
32 Maryland Tax Court shall hear and determine all appeals under this subsection on or
33 before:

1 1. for an appeal other than an appeal of a determination
2 regarding an assessment for residential property, 120 days from the date the appeal is
3 entered; and

4 2. for an appeal of a determination regarding an assessment
5 for residential property, 90 days from the date the appeal is entered.

6 (ii) Any party to an appeal may request the court to extend the 120
7 or 90 day requirement.

8 (iii) The court may grant an extension if it deems the request to be
9 valid.

10 ~~[(6)] (7)~~ For any appeal under this subsection to the Maryland Tax Court,
11 the Department and the taxpayer shall, at least 10 days before a hearing on the appeal,
12 exchange any written appraisals to be used for the purpose of placing a value on the
13 property.

14 **(H) (1) THIS SUBSECTION APPLIES ONLY TO AN APPEAL BY A TAXPAYER**
15 **UNDER SUBSECTION (F) OF THIS SECTION OF A DETERMINATION REGARDING AN**
16 **ASSESSMENT OF THE TAXPAYER’S INCOME-PRODUCING PROPERTY VALUED**
17 **GREATER THAN \$5,000,000.**

18 **(2) IF THE MARYLAND TAX COURT DOES NOT GRANT THE TAXPAYER**
19 **RELIEF ON THE APPEAL, THE TAXPAYER SHALL PAY A FEE OF \$100 TO THE COURT.**

20 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
21 1, 2024.

Approved:

Governor.

Speaker of the House of Delegates.

President of the Senate.