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(PRE-FILED)

By: Chairman, Budget and Taxation Committee (Departmental - Assessments and Taxation)

Requested: September 24, 1996

Introduced and read first time: January 8, 1997

Assigned to: Budget and Taxation

Committee Report: Favorable

Senate action: Adopted

Read second time: January 28, 1997

CHAPTER ____

1 AN ACT concerning

2 **Property Tax - Assessment Appeals**

3 FOR the purpose of altering the procedures governing the postponement of property
4 assessment appeal hearings.

5 BY repealing and reenacting, with amendments,

6 Article - Tax - Property

7 Section 1-402(7)

8 Annotated Code of Maryland

9 (1994 Replacement Volume and 1996 Supplement)

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

12 **Article - Tax - Property**

13 1-402.

14 Property owners in this State have the following rights:

15 (7) the right to postponement of an assessment appeal hearing [up to 3
16 times] ONE TIME WITHOUT CAUSE at the property owner's request, and additional
17 [postponement] POSTPONEMENTS only for good cause;

18 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
19 October 1, 1997.

