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

Requested: September 11, 1996

Introduced and read first time: January 8, 1997

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax Assessment Appeal Boards - Comparables**

3 FOR the purpose of altering the time by which a supervisor of assessments must provide
4 a list of comparable properties for appeals before the property tax assessment
5 appeal boards.

6 BY repealing and reenacting, without amendments,
7 Article - Tax - Property
8 Section 14-509(g)
9 Annotated Code of Maryland
10 (1994 Replacement Volume and 1996 Supplement)

11 BY repealing and reenacting, with amendments,
12 Article - Tax - Property
13 Section 14-511(a)
14 Annotated Code of Maryland
15 (1994 Replacement Volume and 1996 Supplement)

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

18 **Article - Tax - Property**

19 14-509.

20 (g) For any appeal under this section in which the value of property is at issue, at
21 least 10 days before a hearing on the appeal, the Department and the taxpayer shall
22 exchange any written appraisals to be used for the purpose of placing a value on the
23 property.

24 14-511.

25 (a) (1) For a hearing before a property tax assessment appeal board, the person
26 making the appeal may submit a written request to the supervisor, at least 15 days before
27 the hearing, for a list of other properties that will be used as comparables by the
28 supervisor at the scheduled hearing.

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1 (2) The supervisor shall send the list [within 5 days from the request] AT
2 LEAST 10 DAYS BEFORE A HEARING ON THE APPEAL.

3 (3) The list shall identify the location and owner of each property.

4 (4) If the supervisor will use the information in the appeal, the list shall also
5 include for each property on the list:

6 (i) the sale price and date of sale;

7 (ii) the assessment and the year or years to which the assessment
8 applied; and

9 (iii) the construction costs and the date of construction.

10 (5) The Department may charge a reasonable fee for copies of the
11 information sent under this subsection.

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