

**Department of Fiscal Services**  
Maryland General Assembly

**FISCAL NOTE**

Senate Bill 85 (Chairman, Budget and Taxation Committee)  
(Departmental - Assessments and Taxation)  
Budget and Taxation

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**Property Tax - Assessment Appeals**

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This departmental bill alters the procedures governing the postponement of property tax assessment hearings. It allows a taxpayer one appeal hearing postponement without cause and any additional postponements for good cause only. Current law allows a taxpayer appealing a tax assessment to postpone an appeal hearing up to three times without cause and allows additional postponements with good cause.

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**Fiscal Summary**

**State Effect:** Minimal indeterminate decrease in general fund expenditures. Revenues would not be affected.

**Local Effect:** Minimal indeterminate decrease in expenditures. Revenues would not be affected.

**Small Business Effect:** The Department of Assessments and Taxation has determined that this bill has minimal or no economic impact on small businesses (attached). Fiscal Services concurs with this assessment.

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**Fiscal Analysis**

**State Expenditures:** Decreasing the number of automatic postponements of property tax assessment appeals would result in an indeterminate decrease in postage expenditures for the Department of Assessments and Taxation.

**Local Expenditures:** Expediting the appeals process would allow the department to conclude more appeals before tax billing tapes are provided to local governments in June. This could decrease local government expenditures for issuing revised tax bills, refunds, and interest.

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**Information Source(s):** Department of Assessments and Taxation, Department of Fiscal Services

**Fiscal Note History:** First Reader - January 14, 1997  
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