

**Department of Fiscal Services**  
Maryland General Assembly

**FISCAL NOTE**

Senate Bill 86 (Chairman, Budget and Taxation Committee)  
(Departmental - Assessments and Taxation)

Budget and Taxation

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**Property Tax Assessment Appeal Boards - Comparables**

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This departmental bill alters the time in which a county supervisor of property assessments must provide a list of comparable properties for appeals before the Property Tax Assessment Appeal Boards. Under current law, this list must be provided within five days of a taxpayer's request; this bill would alter that to no less than ten days before a scheduled appeal hearing.

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**Fiscal Summary**

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

**Local Effect:** None.

**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:** There are, on average, about 12,500 appeals to the Property Tax Assessment Appeal Boards. While hearings are often scheduled several months after an appeal is filed, the local supervisor of assessments must provide a list of comparables within five days of a request. When cases are withdrawn before a hearing, the supervisor has spent time on a case that will not be heard. This bill could increase the time that assessors can spend on other work and also reduce postage expenditures. Any specific decrease in expenditures is indeterminate.

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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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