

SENATE BILL 577

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Q7

2000 Regular Session
0lr1260
CF 0lr2029

By: **Senator Frosh**

Introduced and read first time: February 4, 2000

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax - Assessment Appeals - Evidence**

3 FOR the purpose of authorizing the introduction of certain evidence during certain
4 assessment appeal proceedings; and generally relating to certain appeals of
5 property assessments.

6 BY adding to

7 Article - Tax - Property

8 Section 14-516

9 Annotated Code of Maryland

10 (1994 Replacement Volume and 1999 Supplement)

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

13 **Article - Tax - Property**

14 14-516.

15 A TAXPAYER MAY SUBMIT ASSESSMENTS OF NEIGHBORING OR COMPARABLE
16 PROPERTIES AS EVIDENCE IN ANY APPEAL OR HEARING ON THE VALUE OR
17 CLASSIFICATION OF REAL PROPERTY.

18 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
19 July 1, 2000.