

HOUSE BILL 892  
EMERGENCY BILL

Unofficial Copy  
Q1

2002 Regular Session  
(21r1436)

ENROLLED BILL  
-- Ways and Means/Budget and Taxation --

Introduced by **Delegates Goldwater, Bronrott, Shriver, Barkley, Bobo, Cadden, Carlson, Dembrow, Flanagan, Kagan, Mandel, Marriott, Menes, Petzold, Pielke, Rzepkowski, Sophocleus, and ~~Stern~~ Stern, Conroy, Crvor, Healey, Lee, and McKee**

Read and Examined by Proofreaders:

\_\_\_\_\_  
Proofreader.

\_\_\_\_\_  
Proofreader.

Sealed with the Great Seal and presented to the Governor, for his approval this  
\_\_\_\_ day of \_\_\_\_\_ at \_\_\_\_\_ o'clock, \_\_\_\_ M.

\_\_\_\_\_  
Speaker.

CHAPTER \_\_\_\_\_

1 AN ACT concerning

2 **Property Tax - Petition for Review Outside of Assessment Cycle**

3 FOR the purpose of eliminating the right of a county, a municipal corporation, or the  
4 Attorney General to appeal the value or classification of real property by  
5 submitting a petition for review to the supervisor on or before the date of finality  
6 for the next taxable year; and repealing certain obsolete language regarding  
7 annual assessments; declaring that certain actions of local governments are  
8 contrary to the triennial assessment system and uniformity of taxation;  
9 prohibiting the Department of Assessments and Taxation from certifying certain  
10 assessments that reflect certain increases after a certain date; prohibiting a  
11 county or municipal corporation from issuing certain tax bills that reflect certain  
12 increases after a certain date; and making this Act an emergency measure.

13 BY repealing and reenacting, without amendments,

1 Article - Tax - Property  
 2 Section 1-101(ii)  
 3 Annotated Code of Maryland  
 4 (2001 Replacement Volume and 2001 Supplement)

5 BY repealing  
 6 Article - Tax - Property  
 7 Section 2-216(g)  
 8 Annotated Code of Maryland  
 9 (2001 Replacement Volume and 2001 Supplement)

10 BY repealing and reenacting, with amendments,  
 11 Article - Tax - Property  
 12 Section 2-216(h) and 14-503(a)  
 13 Annotated Code of Maryland  
 14 (2001 Replacement Volume and 2001 Supplement)

15 *Preamble*

16 *WHEREAS, The actions of local governments to appeal real property*  
 17 *assessments by use of the petition for review process are contrary to the triennial*  
 18 *assessment system and uniformity of taxation; now, therefore,*

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

21 **Article - Tax - Property**

22 1-101.

23 (ii) "Supervisor" means the supervisor of assessments for a county.

24 2-216.

25 [(g) Each supervisor shall annually correct for the succeeding tax imposition:

26 (1) the account of a person who disposed of or acquired property since the  
 27 last assessment or if any part of the property was omitted if the disposition,  
 28 acquisition, or omission can be substantiated by satisfactory evidence; and

29 (2) an assessment, if the property increased or decreased in value since  
 30 the last assessment.]

31 [(h)] (G) A supervisor may:

32 (1) correct annually the value of any improperly valued property [or a  
 33 property that has changed in value]; and

1           (2)     value any property that has been omitted or later acquired.

2 14-503.

3       (a)     A taxpayer[, a county, a municipal corporation, or the Attorney General]  
4 may appeal the value or classification of the real property by submitting a petition for  
5 review to the supervisor on or before the date of finality for the next taxable year.

6       SECTION 2. AND BE IT FURTHER ENACTED, That, notwithstanding any  
7 other provision of law, the Department of Assessments and Taxation may not certify an  
8 assessment after the effective date of this Act that reflects an increase related to a  
9 petition for review filed under § 14-503 of the Tax - Property Article after January 1,  
10 2000 by a county or municipal corporation; and a county or municipal corporation  
11 may not issue a tax bill after the effective date of this Act that reflects an increase  
12 related to a petition for review filed under § 14-503 of the Tax - Property Article after  
13 January 1, 2000 by a county or municipal corporation.

14       ~~SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take~~  
15 ~~effect July 1, 2002.~~

16       SECTION 3. AND BE IT FURTHER ENACTED, That this Act is an emergency  
17 measure, is necessary for the immediate preservation of the public health or safety, has  
18 been passed by a yea and nay vote supported by three-fifths of all the members elected  
19 to each of the two Houses of the General Assembly, and shall take effect from the date  
20 it is enacted.