

HOUSE BILL 892

Unofficial Copy  
Q1

2002 Regular Session  
2r1436  
CF 2r0636

---

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

Introduced and read first time: February 8, 2002  
Assigned to: Ways and Means

---

Committee Report: Favorable with amendments  
House action: Adopted  
Read second time: March 23, 2002

---

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.

8 BY repealing and reenacting, without amendments,  
9 Article - Tax - Property  
10 Section 1-101(ii)  
11 Annotated Code of Maryland  
12 (2001 Replacement Volume and 2001 Supplement)

13 BY repealing  
14 Article - Tax - Property  
15 Section 2-216(g)  
16 Annotated Code of Maryland  
17 (2001 Replacement Volume and 2001 Supplement)

18 BY repealing and reenacting, with amendments,  
19 Article - Tax - Property  
20 Section 2-216(h) and 14-503(a)

1 Annotated Code of Maryland  
2 (2001 Replacement Volume and 2001 Supplement)

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

5 **Article - Tax - Property**

6 1-101.

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

8 2-216.

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

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

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

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

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

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

19 14-503.

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

23 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
24 July 1, 2002.