

SENATE BILL 208

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2002 Regular Session
2lr0636
CF 2lr1436

By: **Senators Frosh, Hogan, Collins, Forehand, Harris, Kasemeyer,
McFadden, Roesser, Teitelbaum, and Van Hollen**

Introduced and read first time: January 18, 2002

Assigned to: Budget and Taxation

A BILL ENTITLED

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.

7 BY repealing and reenacting, with amendments,
8 Article - Tax - Property
9 Section 14-503(a)
10 Annotated Code of Maryland
11 (2001 Replacement Volume and 2001 Supplement)

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

14 **Article - Tax - Property**

15 14-503.

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

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