

**SENATE BILL 208**  
**EMERGENCY BILL**

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Q1

2002 Regular Session  
2lr0636  
CF 2lr1436

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

Introduced and read first time: January 18, 2002  
Assigned to: Budget and Taxation

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Committee Report: Favorable with amendments  
Senate action: Adopted  
Read second time: February 21, 2002

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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; declaring that certain actions of local governments are  
7 contrary to the triennial assessment system and uniformity of taxation;  
8 repealing certain obsolete language regarding annual assessments; prohibiting  
9 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  
12 certain increases after a certain date; and making this Act an emergency  
13 measure.

14 BY repealing and reenacting, without amendments,  
15 Article - Tax - Property  
16 Section 1-101(ii)  
17 Annotated Code of Maryland  
18 (2001 Replacement Volume and 2001 Supplement)

19 BY repealing  
20 Article - Tax - Property  
21 Section 2-216(g)  
22 Annotated Code of Maryland  
23 (2001 Replacement Volume and 2001 Supplement)

1 BY repealing and reenacting, with amendments,  
2 Article - Tax - Property  
3 Section 2-216(h) and 14-503(a)  
4 Annotated Code of Maryland  
5 (2001 Replacement Volume and 2001 Supplement)

6 Preamble

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

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

12 **Article - Tax - Property**

13 1-101.

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

15 2-216.

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

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

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

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

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

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

26 14-503.

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

30 SECTION 2. AND BE IT FURTHER ENACTED, That, notwithstanding any  
31 other provision of law, the Department of Assessments and Taxation may not certify  
32 an assessment after the effective date of this Act that reflects an increase related to a  
33 petition for review filed under § 14-503 of the Tax - Property Article after January 1,

1 2000 by a county or municipal corporation; and a county or municipal corporation  
2 may not issue a tax bill after the effective date of this Act that reflects an increase  
3 related to a petition for review filed under § 14-503 of the Tax - Property Article after  
4 January 1, 2000 by a county or municipal corporation.

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

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