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By: **Chairman, Ways and Means Committee (By Request - Departmental - Tax Court, Maryland)**

Introduced and read first time: January 24, 2005

Assigned to: Ways and Means

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Committee Report: Favorable with amendments

House action: Adopted

Read second time: March 8, 2005

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CHAPTER \_\_\_\_\_

1 AN ACT concerning

2 **Maryland Tax Court - Appeals Process - Time for Hearings and**  
3 **Determinations**

4 FOR the purpose of altering the time period within which the Maryland Tax Court  
5 must hear and determine an appeal from a property tax assessment appeals  
6 board; providing that a party to an appeal may request a certain extension;  
7 authorizing the Maryland Tax Court to grant an extension under certain  
8 circumstances; and generally relating to appeals to the Maryland Tax Court.

9 BY repealing and reenacting, with amendments,  
10 Article - Tax - Property  
11 Section 14-512(f)(5)  
12 Annotated Code of Maryland  
13 (2001 Replacement Volume and 2004 Supplement)

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

16 **Article - Tax - Property**

17 14-512.

18 (f) (5) (I) The Maryland Tax Court shall hear and determine all appeals  
19 under this subsection [on or before 60 days from the date the appeal is entered]  
20 PROMPTLY ON OR BEFORE 120 DAYS FROM THE DATE THE APPEAL IS ENTERED.  
21 UNLESS EXTENDED BY THE COURT AT THE REQUEST OF A PARTY.

1                    (II) ANY PARTY TO AN APPEAL MAY REQUEST THE COURT TO  
2 EXTEND THE 120 DAY REQUIREMENT.

3                    (III) THE COURT MAY GRANT AN EXTENSION IF IT DEEMS THE  
4 REQUEST TO BE VALID.

5       SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take  
6 effect October 1, 2005.