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By: **Chairman, Ways and Means Committee (By Request - Departmental - Assessments and Taxation)**

Introduced and read first time: January 20, 2006

Assigned to: Ways and Means

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Committee Report: Favorable

House action: Adopted

Read second time: February 14, 2006

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CHAPTER \_\_\_\_\_

1 AN ACT concerning

2 **Property Tax Assessment Appeals Board - Request for Comparables**

3 FOR the purpose of altering the date by which the Supervisor of Assessments must  
4 provide a requested list of comparable properties under certain circumstances;  
5 and generally relating to the exchange of information prior to a hearing before  
6 the Property Tax Assessment Appeals Board.

7 BY repealing and reenacting, with amendments,  
8 Article - Tax - Property  
9 Section 14-511(a)  
10 Annotated Code of Maryland  
11 (2001 Replacement Volume and 2005 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 14-511.

16 (a) (1) For a hearing before a property tax assessment appeal board, the  
17 person making the appeal may submit a written request to the supervisor, at least 15  
18 days before the hearing, for a list of other properties that will be used as comparables  
19 by the supervisor at the scheduled hearing.

20 (2) The supervisor shall [send] SUPPLY the list:

1 (I) AT LEAST 30 DAYS BEFORE THE DATE THAT THE HEARING HAS  
2 BEEN SCHEDULED FOR A WRITTEN REQUEST MADE AT LEAST 35 DAYS BEFORE THE  
3 HEARING; OR

4 (II) within 5 days from the request FOR A REQUEST MADE  
5 BETWEEN 35 DAYS AND 15 DAYS BEFORE THE HEARING.

6 (3) The list shall identify the location and owner of each property.

7 (4) If the supervisor will use the information in the appeal, the list shall  
8 also include for each property on the list:

9 (i) the sale price and date of sale;

10 (ii) the assessment and the year or years to which the assessment  
11 applied; and

12 (iii) the construction costs and the date of construction.

13 (5) The Department may charge a reasonable fee for copies of the  
14 information sent under this subsection.

15 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take  
16 effect July 1, 2006.