
By: **Delegates McKee, Bartlett, Bates, Elliott, Gilleland, Hogan, Kaiser,
Kelly, Myers, Ross, Shank, Stull, and Weldon**

Introduced and read first time: February 9, 2006

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax - Real Property Assessment Notices - Record Cards and**
3 **Assessment Work Sheets**

4 FOR the purpose of requiring the Department of Assessments and Taxation to provide
5 with certain assessment notices a copy of the assessment work sheet and record
6 card for the property that is the subject of the assessment; providing that a fee
7 may not be imposed for providing a copy of the assessment work sheet and
8 record card for the property with the assessment notice; providing for the
9 application of this Act; and generally relating to a requirement that real
10 property owners be provided a copy of the record card and assessment work
11 sheet for property that is the subject of an assessment.

12 BY repealing and reenacting, with amendments,
13 Article - Tax - Property
14 Section 1-402(1) and (2), 8-401, and 14-201(c) and (d)
15 Annotated Code of Maryland
16 (2001 Replacement Volume and 2005 Supplement)

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

19 **Article - Tax - Property**

20 1-402.

21 Property owners in this State have the following rights:

22 (1) (I) the right to an assessment notice upon reassessment, as
23 provided in § 8-401 of this article, that clearly explains:

24 [(i)] 1. the property owner's right to appeal an assessment;

25 [(ii)] 2. that the determination of value is based upon information
26 contained in the valuation records of the Department; and

1 [(iii)] 3. the property owner's right of access to the valuation
2 records of the Department; AND

3 (II) THE RIGHT TO RECEIVE WITH THE ASSESSMENT NOTICE A
4 COPY OF THE RECORD CARD AND ASSESSMENT WORK SHEET FOR THE PROPERTY
5 THAT IS THE SUBJECT OF THE ASSESSMENT;

6 (2) the right to obtain, at no charge:

7 (i) a brochure explaining the valuation and assessment process;
8 AND

9 (ii) [the record card and assessment work sheet for the property
10 that is the subject of an assessment; and

11 (iii)] a brochure explaining the record card and assessment work
12 sheet, their pertinent parts, and an example and definition of commonly used
13 appraisal terms;

14 8-401.

15 (a) When any change as provided in subsection (b) of this section occurs in the
16 value or classification of any real property that a supervisor assesses, the supervisor
17 shall notify the owner or other appropriate person by a written notice of the proposed
18 change.

19 (b) A written notice is required for:

20 (1) an increase or decrease in an existing real property value;

21 (2) a change in the classification of the real property;

22 (3) establishment of an initial real property value;

23 (4) a decision on an assessment appeal or a petition to change an existing
24 real property value or classification; and

25 (5) a revaluation or reclassification, if a valuation or classification has
26 been appealed but not finally determined.

27 (c) The notice for subsection (b)(1) of this section shall include:

28 (1) the amount of the current value;

29 (2) the amount of the proposed value including a statement that the total
30 amount of the proposed value is the value for purposes of appeal;

31 (3) the amount of the proposed value that will be the basis for the
32 assessment in each year of the 3-year cycle;

33 (4) a statement:

- 1 (i) indicating the right to appeal; and
- 2 (ii) briefly describing the appeal process and the property owner's
3 bill of rights; and
- 4 (5) a statement that valuation records are available as provided by §
5 14-201 of this article.
- 6 (d) In the instance of notices required in subsection (b)(2), (3), (4), and (5) of
7 this section, the notice shall include:
- 8 (1) the amount of the current value;
- 9 (2) the amount of the proposed or final value;
- 10 (3) the amount of the proposed value that is the basis for the assessment
11 in the applicable years of the 3-year cycle;
- 12 (4) a statement:
- 13 (i) indicating the right of appeal; and
- 14 (ii) briefly describing the appeal process and the property owner's
15 bill of rights; and
- 16 (5) a statement that valuation records are available as provided by §
17 14-201 of this article.
- 18 (e) The notice shall be served as provided by § 8-402 of this subtitle on or
19 before January 1 or any other date specified in this article.
- 20 (f) A failure to send a notice of any change in value or classification within 30
21 days after the date provided in subsection (e) of this section creates an irrebuttable
22 presumption that in the instances specified in subsection (b)(1) through (4) of this
23 section that the prior value has not changed unless:
- 24 (1) the property has been transferred for consideration to new ownership
25 during the previous calendar year;
- 26 (2) the zoning classification of the property changed during the previous
27 calendar year resulting in an increased value of the property;
- 28 (3) a substantial change occurred in the use of the property during the
29 previous calendar year;
- 30 (4) extensive improvements have been made on the property during the
31 previous calendar year as provided in § 8-104(c)(1)(iii) of this title;
- 32 (5) due to an error in calculating or measuring improvements on the
33 property the assessment for the previous taxable year was clearly erroneous; or

1 (6) the assessment has been decreased.

2 (G) THE DEPARTMENT SHALL PROVIDE WITH THE NOTICE REQUIRED UNDER
3 THIS SECTION A COPY OF THE RECORD CARD AND ASSESSMENT WORK SHEET FOR
4 THE PROPERTY THAT IS THE SUBJECT OF THE ASSESSMENT.

5 14-201.

6 (c) The Department shall provide a copy of assessment worksheets and cards
7 that relate to a real property valuation:

8 (1) to the person whose property is the subject of the valuation if [:

9 (i)] the value or classification of the property is to be changed for
10 property tax purposes [; and

11 (ii) the person requests the worksheets and cards]; or

12 (2) except for income and expense statements, to any person who pays
13 property tax, if the person:

14 (i) seeks the worksheets and cards for other comparable property;

15 (ii) has a timely filed and pending appeal under Subtitle 5 of this
16 title regarding the assessment of the person's property;

17 (iii) identifies the comparable property by address; and

18 (iv) pays the reasonable fee that the Department requires for the
19 copy.

20 (d) (1) The Department may adopt regulations establishing reasonable
21 conditions for release of information contained in valuation records that directly
22 relate to descriptions of physical characteristics of and improvements to the land.

23 (2) (I) [A] EXCEPT AS PROVIDED IN SUBPARAGRAPH (II) OF THIS
24 PARAGRAPH, A fee may be imposed for providing the information under this
25 subsection.

26 (II) A FEE MAY NOT BE IMPOSED FOR PROVIDING WITH THE
27 ASSESSMENT NOTICE A COPY OF THE ASSESSMENT WORK SHEET AND RECORD CARD
28 FOR THE PROPERTY THAT IS THE SUBJECT OF THE ASSESSMENT AS REQUIRED
29 UNDER SUBSECTION (C)(1) OF THIS SECTION.

30 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
31 October 1, 2006, and shall be applicable to all assessment notices sent after October
32 31, 2007.