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

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Assigned to: Ways and Means

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Committee Report: Favorable with amendments

House action: Adopted

Read second time: March 14, 2006

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CHAPTER \_\_\_\_\_

1 AN ACT concerning

2 **Property Tax - Real Property Assessment Notices—Record Cards and**  
3 **~~Assessment Work Sheets~~ Information - Web-Based Services**

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~~ Internet access to certain information concerning the calculation of the  
7 property assessment and description of the property that is the subject of the  
8 assessment; providing that a fee may not be imposed for providing a copy of the  
9 assessment work sheet and record card for the property with the assessment  
10 notice to a property owner Internet access to information concerning the  
11 calculation of the assessment and description of the property; providing for the  
12 application of this Act; and generally relating to a requirement that real  
13 property owners be provided ~~a copy of the record card and assessment work~~  
14 ~~sheet for property that is the subject of an assessment~~ Internet access to  
15 information concerning certain property that is subject to an assessment.

16 BY repealing and reenacting, with amendments,  
17 Article - Tax - Property  
18 Section 1-402(1) ~~and (2), 8-401, and 14-201(e) and (d)~~ 14-201(d)  
19 Annotated Code of Maryland  
20 (2001 Replacement Volume and 2005 Supplement)

21 BY repealing and reenacting, without amendments,  
22 Article - Tax - Property  
23 Section 1-402(2) and 14-201(c)  
24 Annotated Code of Maryland

1 (2001 Replacement Volume and 2005 Supplement)

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

4 **Article - Tax - Property**

5 1-402.

6 Property owners in this State have the following rights:

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

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

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

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

14 (II) ~~THE RIGHT TO RECEIVE WITH THE ASSESSMENT NOTICE A~~  
15 ~~COPY OF THE RECORD CARD AND ASSESSMENT WORK SHEET FOR THE PROPERTY~~  
16 ~~THAT IS THE SUBJECT OF THE ASSESSMENT~~ INFORMATION CONCERNING THE  
17 CALCULATION OF THE ASSESSMENT AND DESCRIPTION OF THE PROPERTY ON THE  
18 DEPARTMENT'S WEBSITE;

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

20 (i) a brochure explaining the valuation and assessment process;  
21 ~~AND~~

22 (ii) ~~the~~ record card and assessment work sheet for the property  
23 that is the subject of an assessment; and

24 (iii) ~~a~~ brochure explaining the record card and assessment work  
25 sheet, their pertinent parts, and an example and definition of commonly used  
26 appraisal terms;

27 ~~§ 401.~~

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

32 (b) ~~A written notice is required for:~~

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

- 1           (2)     a change in the classification of the real property;
- 2           (3)     establishment of an initial real property value;
- 3           (4)     a decision on an assessment appeal or a petition to change an existing
- 4 real property value or classification; and
- 5           (5)     a revaluation or reclassification, if a valuation or classification has
- 6 been appealed but not finally determined.

7           (e)     The notice for subsection (b)(1) of this section shall include:

- 8           (1)     the amount of the current value;
- 9           (2)     the amount of the proposed value including a statement that the total
- 10 amount of the proposed value is the value for purposes of appeal;
- 11           (3)     the amount of the proposed value that will be the basis for the
- 12 assessment in each year of the 3 year cycle;
- 13           (4)     a statement:
  - 14               (i)     indicating the right to appeal; and
  - 15               (ii)    briefly describing the appeal process and the property owner's
  - 16 bill of rights; and
- 17           (5)     a statement that valuation records are available as provided by §
- 18 14-201 of this article.

19           (d)     In the instance of notices required in subsection (b)(2), (3), (4), and (5) of

20 this section, the notice shall include:

- 21           (1)     the amount of the current value;
- 22           (2)     the amount of the proposed or final value;
- 23           (3)     the amount of the proposed value that is the basis for the assessment
- 24 in the applicable years of the 3 year cycle;
- 25           (4)     a statement:
  - 26               (i)     indicating the right of appeal; and
  - 27               (ii)    briefly describing the appeal process and the property owner's
  - 28 bill of rights; and
- 29           (5)     a statement that valuation records are available as provided by §
- 30 14-201 of this article.

1 (e) The notice shall be served as provided by § 8-402 of this subtitle on or  
2 before January 1 or any other date specified in this article.

3 (f) A failure to send a notice of any change in value or classification within 30  
4 days after the date provided in subsection (e) of this section creates an irrebuttable  
5 presumption that in the instances specified in subsection (b)(1) through (4) of this  
6 section that the prior value has not changed unless:

7 (1) the property has been transferred for consideration to new ownership  
8 during the previous calendar year;

9 (2) the zoning classification of the property changed during the previous  
10 calendar year resulting in an increased value of the property;

11 (3) a substantial change occurred in the use of the property during the  
12 previous calendar year;

13 (4) extensive improvements have been made on the property during the  
14 previous calendar year as provided in § 8-104(c)(1)(iii) of this title;

15 (5) due to an error in calculating or measuring improvements on the  
16 property the assessment for the previous taxable year was clearly erroneous; or

17 (6) the assessment has been decreased.

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

21 14-201.

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

24 (1) to the person whose property is the subject of the valuation if {:

25 (i) the value or classification of the property is to be changed for  
26 property tax purposes {; and

27 (ii) the person requests the worksheets and cards}; or

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

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

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

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

1 (iv) pays the reasonable fee that the Department requires for the  
2 copy.

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

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

9 (II) A FEE MAY NOT BE IMPOSED FOR PROVIDING ~~WITH THE~~  
10 ~~ASSESSMENT NOTICE A COPY OF THE ASSESSMENT WORK SHEET AND RECORD CARD~~  
11 ~~FOR THE PROPERTY TO THE PROPERTY OWNER ON THE DEPARTMENT'S WEBSITE~~  
12 INFORMATION CONCERNING THE CALCULATION OF THE ASSESSMENT AND  
13 DESCRIPTION OF THE PROPERTY THAT IS THE SUBJECT OF THE ASSESSMENT AS  
14 REQUIRED UNDER SUBSECTION (C)(1) OF THIS SECTION.

15 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
16 October 1, 2006, and shall be applicable to all assessment notices sent after October  
17 31, 2007.