

Department of Legislative Services
Maryland General Assembly
2006 Session

FISCAL AND POLICY NOTE

House Bill 208 (Chairman, Ways and Means Committee)
(By Request – Departmental – Assessments and Taxation)
Ways and Means Judicial Proceedings

Property Tax Assessment Appeals Board - Request for Comparables

This departmental bill alters the time by which the Supervisor of Assessments must supply a list of properties that will be used as comparables at a hearing before the Property Tax Assessment Appeals Board. Specifically, the bill requires the supervisor to supply the requested list at least 30 days before the date that the hearing has been scheduled in response to a written request made at least 35 days before the hearing or within 5 days from a request made between 35 days and 15 days before the hearing.

The bill takes effect July 1, 2006.

Fiscal Summary

State Effect: None. The bill would not materially affect State finances.

Local Effect: None.

Small Business Effect: The State Department of Assessments and Taxation (SDAT) has determined that this bill has minimal or no impact on small business (attached). Legislative Services concurs with this assessment.

Analysis

Current Law: For a hearing before the Property Tax Assessment Appeals Board, the person making the appeal may submit a written request to the supervisor, at least 15 days before the hearing, for a list of other properties that will be used as comparables (similar properties) by the supervisor at the scheduled hearing. The supervisor must send the list identifying the location and owner of each property, within five days from the request.

If the supervisor is going to use the information in the appeal, the list must also include for each property on the list: (1) the sale price and date of sale; (2) the assessment and the year or years to which the assessment applied; and (3) the construction costs and the date of construction. SDAT is authorized to charge a reasonable fee for copies of the information sent.

Background: Chapter 681 of 1981 added the requirement that the Supervisor of Assessments provide a listing of properties to be used as comparables in appeals before the Property Tax Assessment Appeals Board within five days of the receipt of the request. In many cases, property owners have submitted requests for comparables immediately after filing their appeals, even though the assessor had not yet prepared a list of comparables. In order to comply with current law and to ensure that comparables could be used by SDAT at the Property Tax Assessment Appeals Board, SDAT staff have had to be pulled off of current work assignments to handle the property owner's requests. SDAT advises that in many offices, the department does not have enough staff to comply with the current law in a timely manner.

In certain instances, property owners have argued that because they did not receive a list of comparables from SDAT in a timely manner prior to a property tax assessment appeal hearing, SDAT should be prohibited from using comparables at the hearing. This bill would provide for a more efficient use of SDAT personnel time by providing more time to collect appropriate comparable data, send out the lists, and prepare for appeals cases.

Additional Information

Prior Introductions: None.

Cross File: None.

Information Source(s): State Department of Assessments and Taxation, Property Tax Assessment Appeals Board, Department of Legislative Services

Fiscal Note History: First Reader - February 3, 2006
ncs/hlb

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