

# HOUSE BILL 896

Q1

8lr3100  
CF SB 465

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By: **Delegates Ross, Holmes, and Hubbard**  
Introduced and read first time: February 6, 2008  
Assigned to: Ways and Means

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Committee Report: Favorable with amendments  
House action: Adopted  
Read second time: March 31, 2008

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## CHAPTER \_\_\_\_\_

1 AN ACT concerning

2 **Property Tax Assessment Appeals**

3 FOR the purpose of altering a certain time limit for the Maryland Tax Court to hear  
4 and determine an appeal from a determination of a property tax assessment  
5 appeal board under certain circumstances; and generally relating to property  
6 tax assessment appeals.

7 BY repealing and reenacting, without amendments,  
8 Article – Tax – Property  
9 Section 14–512(f)(1)  
10 Annotated Code of Maryland  
11 (2007 Replacement Volume)

12 BY repealing and reenacting, with amendments,  
13 Article – Tax – Property  
14 Section 14–512(f)(5)  
15 Annotated Code of Maryland  
16 (2007 Replacement Volume)

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 14–512.

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

Underlining indicates amendments to bill.

~~Strike-out~~ indicates matter stricken from the bill by amendment or deleted from the law by amendment.



1 (f) (1) Any taxpayer, a municipal corporation, the Attorney General, the  
 2 Department, or the governing body of a county may appeal a determination made by a  
 3 property tax assessment appeal board under § 14-509(a) or (b) of this subtitle to the  
 4 Maryland Tax Court.

5 (5) (i) ~~The~~ **UNLESS EXTENDED BY THE COURT AT THE**  
 6 **REQUEST OF A PARTY, THE** Maryland Tax Court shall hear and determine all  
 7 appeals under this subsection on or before:

8 **1. FOR AN APPEAL OTHER THAN AN APPEAL OF A**  
 9 **DETERMINATION REGARDING AN ASSESSMENT FOR RESIDENTIAL PROPERTY,**  
 10 ~~120~~ **60** days from the date the appeal is entered, ~~unless extended by the court at the~~  
 11 ~~request of a party;~~ **AND**

12 **2. FOR AN APPEAL OF A DETERMINATION**  
 13 **REGARDING AN ASSESSMENT FOR RESIDENTIAL PROPERTY, 90 DAYS FROM THE**  
 14 **DATE THE APPEAL IS ENTERED.**

15 (ii) Any party to an appeal may request the court to extend the  
 16 ~~120~~ **60 OR 90** day requirement.

17 (iii) The court may grant an extension if it deems the request to  
 18 be valid.

19 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
 20 July 1, 2008.

Approved:

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Governor.

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Speaker of the House of Delegates.

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President of the Senate.