

HOUSE BILL 1537

Q1

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

Introduced and read first time: February 22, 2008

Assigned to: Rules and Executive Nominations

A BILL ENTITLED

1 AN ACT concerning

2 **Real Property Assessments - Assessment Notice - Requirements**

3 FOR the purpose of altering the circumstances under which a failure to send certain
4 assessment notices within a certain time creates a certain irrebuttable
5 presumption under certain circumstances; and generally relating to assessment
6 notices sent by the State Department of Assessments and Taxation.

7 BY repealing and reenacting, with amendments,
8 Article - Tax - Property
9 Section 8-401
10 Annotated Code of Maryland
11 (2007 Replacement Volume)

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 8-401.

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

20 (b) A written notice is required for:

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

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

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



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

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

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

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

7 (1) the amount of the current value;

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

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

12 (4) a statement:

13 (i) indicating the right to appeal; and

14 (ii) briefly describing the appeal process and the property
15 owner's bill of rights; and

16 (5) a statement that valuation records are available as provided by §
17 14-201 of this article.

18 (d) In the instance of notices required in subsection (b)(2), (3), (4), and (5) of
19 this section, the notice shall include:

20 (1) the amount of the current value;

21 (2) the amount of the proposed or final value;

22 (3) the amount of the proposed value that is the basis for the
23 assessment in the applicable years of the 3-year cycle;

24 (4) a statement:

25 (i) indicating the right of appeal; and

26 (ii) briefly describing the appeal process and the property
27 owner's bill of rights; and

28 (5) a statement that valuation records are available as provided by §
29 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
4 30 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
8 ownership during the previous calendar year;

9 (2) the zoning classification of the property changed during the
10 **CURRENT TRIENNIAL CYCLE OR THE** previous calendar year, **WHICHEVER IS**
11 **EARLIER**, resulting in an increased value of the property;

12 (3) a substantial change occurred in the use **OR CHARACTER** of the
13 property during the **CURRENT TRIENNIAL CYCLE OR THE** previous calendar year,
14 **WHICHEVER IS EARLIER**;

15 (4) extensive improvements have been made on the property during
16 the **CURRENT TRIENNIAL CYCLE OR THE** previous calendar year, **WHICHEVER IS**
17 **EARLIER**, as provided in § 8–104(c)(1)(iii) of this title;

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

20 (6) the assessment has been decreased.

21 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
22 June 1, 2008.