

SENATE BILL 465

Q1

8lr1133

By: **Senators Peters, Currie, DeGrange, Edwards, Kasemeyer, King, Kramer, McFadden, Pugh, Robey, Simonaire, Stoltzfus, and Zirkin**
Introduced and read first time: February 1, 2008
Assigned to: Budget and Taxation

A BILL ENTITLED

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.

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

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 (5) (i) The Maryland Tax Court shall hear and determine all
2 appeals under this subsection on or before [120] **60** days from the date the appeal is
3 entered, unless extended by the court at the request of a party.

4 (ii) Any party to an appeal may request the court to extend the
5 [120] **60** day requirement.

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

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