

SENATE BILL 466

Q1

8lr2300

By: **Senators Peters, Currie, DeGrange, Kasemeyer, King, McFadden, Pugh, Robey, 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 – Due Date for Payment and Stay of**
3 **Collection**

4 FOR the purpose of extending the due date for the payment of certain property taxes
5 without interest and penalties until final disposition of certain appeals of
6 property tax assessments; providing that certain assessment appeals do not
7 require the posting of a bond for certain purposes; providing for the application
8 of this Act; and generally relating to certain property tax assessment appeals.

9 BY adding to
10 Article – Tax – Property
11 Section 10–102(e)
12 Annotated Code of Maryland
13 (2007 Replacement Volume)

14 BY repealing and reenacting, with amendments,
15 Article – Tax – Property
16 Section 14–514
17 Annotated Code of Maryland
18 (2007 Replacement Volume)

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

21 **Article – Tax – Property**

22 10–102.

23 **(E) REAL PROPERTY TAX BASED ON AN ASSESSMENT THAT IS UNDER**
24 **APPEAL UNDER § 14–503 OR § 14–509 OF THIS ARTICLE MAY BE PAID WITHOUT**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 INTEREST OR PENALTY ON OR BEFORE 30 DAYS AFTER FINAL DISPOSITION OF
2 THE APPEAL BY A SUPERVISOR OR THE PROPERTY TAX ASSESSMENT APPEAL
3 BOARD.

4 14-514.

5 [An] EXCEPT FOR PROPERTY TAX SUBJECT TO § 10-102(E) OF THIS
6 ARTICLE, AN appeal of property tax does not stay or affect the collection or
7 enforcement of the property tax or a classification, unless for personal property a
8 person submits to the agency responsible for collecting the property tax a bond:

9 (1) to the State;

10 (2) with corporate surety approved by the Department; and

11 (3) conditioned on the payment of the property tax and all interest
12 that accrues on the property tax until paid.

13 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
14 June 1, 2008, and shall be applicable to all taxable years beginning after June 30,
15 2008.