

CHAPTER 584

(Senate Bill 465)

AN ACT concerning

Property Tax Assessment Appeals

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

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

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

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

Article – Tax – Property

14–512.

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

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

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

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

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

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

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

Approved by the Governor, May 22, 2008.