

HOUSE BILL 249

Q1

9lr1049
CF SB 301

By: **Delegates Jennings and Frank**

Introduced and read first time: January 29, 2009

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax - Notice of Assessment - Appeal**

3 FOR the purpose of extending the time period within which certain parties may appeal
4 the value or classification in a notice of assessment to the supervisor of
5 assessments for a county; and generally relating to appeals to the supervisor of
6 assessments for a county.

7 BY repealing and reenacting, with amendments,
8 Article - Tax - Property
9 Section 14-502(a)(1)
10 Annotated Code of Maryland
11 (2007 Replacement Volume and 2008 Supplement)

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 14-502.

16 (a) (1) Except as provided in paragraph (2) of this subsection and as
17 otherwise provided by § 14-503 of this subtitle, for property assessed by a supervisor,
18 any taxpayer, a county, a municipal corporation, or the Attorney General may submit
19 a written appeal to the supervisor as to a value or classification in a notice of
20 assessment on or before [45] **90** days from the date of the notice.

21 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
22 October 1, 2009.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

