

HOUSE BILL 1040

Q1

9lr1567

By: **Delegates McConkey, Barnes, Beitzel, G. Clagett, Dwyer, Eckardt, Frank, Hecht, Kelly, McComas, Serafini, Shank, Smigiel, Stocksdale, and Stull**
Introduced and read first time: February 13, 2009
Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax Assessment Appeal Boards**

3 FOR the purpose of expanding the membership of the property tax assessment appeal
4 board for a county or Baltimore City under certain circumstances; requiring the
5 property tax assessment appeal boards to hear and determine an appeal within
6 a certain time limit under certain circumstances; and generally relating to
7 property tax assessment appeals.

8 BY repealing and reenacting, with amendments,
9 Article – Tax – Property
10 Section 3–103 and 14–510
11 Annotated Code of Maryland
12 (2007 Replacement Volume and 2008 Supplement)

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

15 **Article – Tax – Property**

16 3–103.

17 (a) (1) Each board consists of 3 regular members and 1 alternate member.

18 (2) The Governor shall appoint the members from a list of names
19 submitted as follows:

20 (i) for Baltimore City, by the Mayor of Baltimore City; or

21 (ii) for a county other than Baltimore City, by:

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 1. the county commissioners or the county council of the
2 county; or

3 2. if the county charter provides for a county executive,
4 by the county executive with the approval of the county council.

5 (3) The number of names on each list shall be 3 times the number of
6 vacancies.

7 (4) Each list shall be submitted at least 3 months before the end of a
8 term.

9 **(B) (1) IF ANY BOARD CANNOT COMPLY WITH § 14-510(D) OF THIS**
10 **ARTICLE, THERE SHALL BE ADDITIONAL MEMBERS APPOINTED, AS PROVIDED IN**
11 **SUBSECTION (A) OF THIS SECTION, SO THAT THE MEMBERSHIP TOTALS 12.**

12 **(2) EACH OF THE ADDITIONAL MEMBERS SHALL BE APPOINTED**
13 **FOR A TERM NOT EXTENDING BEYOND 1 YEAR.**

14 **[(b)] (C)** Before taking office, each appointee to the board shall take the
15 oath required by Article I, § 9 of the Maryland Constitution.

16 **[(c)] (D) (1) [The] EXCEPT AS PROVIDED IN SUBSECTION (B) OF THIS**
17 **SECTION, THE** term of a member is 5 years. The term ends on June 1 of the
18 appropriate year.

19 (2) The terms of members are staggered as required by the terms
20 provided for members of the board on July 1, 1985.

21 (3) At the end of a term, a member continues to serve until a successor
22 is appointed and qualifies.

23 (4) A member who is appointed after a term has begun serves only for
24 the rest of the term and until a successor is appointed and qualifies.

25 (5) The alternate member fills a vacancy of a regular member until the
26 vacancy is permanently filled. However, if the alternate member is appointed by the
27 Governor as the regular member, the Governor shall appoint a new alternate member.

28 (6) The board chairman or the Administrator may ask the alternate
29 member to serve on the board during the temporary absence of a regular member.
30 However, the alternate may not serve on the board when the 3 regular members are
31 present.

32 **[(d)] (E) (1)** The Governor may remove a member only for incompetence,
33 malfeasance, conduct unbecoming a board member, or inability or failure to perform
34 the duties of the office on a regular basis.

1 (2) After giving a member notice and an opportunity for a hearing, the
2 Mayor of Baltimore City, the county commissioners or the county council of the county,
3 or if the county charter provides for a county executive, the county executive with the
4 approval of the county council, may recommend the removal of the member by the
5 Governor for the grounds listed in paragraph (1) of this subsection.

6 14-510.

7 (a) In this section, "hearing" means a hearing held on an appeal under §
8 14-502, § 14-503, § 14-504, or § 14-509 of this subtitle.

9 (b) A hearing is informal and any party in interest may submit to the
10 Department, supervisor, or the property tax assessment appeal board any information
11 that bears on the appeal without regard to the technical rules of evidence.

12 (c) If a person submits a request that meets the requirements of § 14-507 of
13 this subtitle, the supervisor's or the board's action or refusal to act does not operate
14 against the person until a statement of the order in the action or refusal to act is
15 mailed to the address specified by the person.

16 **(D) (1) THE PROPERTY TAX ASSESSMENT APPEAL BOARD SHALL**
17 **HEAR AND DETERMINE ALL APPEALS ON OR BEFORE 120 DAYS FROM THE DATE**
18 **THE APPEAL IS ENTERED, UNLESS EXTENDED BY THE BOARD AT THE REQUEST**
19 **OF A PARTY.**

20 **(2) ANY PARTY TO AN APPEAL MAY REQUEST THE BOARD TO**
21 **EXTEND THE 120 DAY REQUIREMENT.**

22 **(3) THE BOARD MAY GRANT AN EXTENSION IF IT DEEMS THE**
23 **REQUEST TO BE VALID.**

24 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
25 July 1, 2009.