

HOUSE BILL 1085

Q1

9lr0859

By: **Harford County Delegation and Delegates McComas and Norman**

Introduced and read first time: February 13, 2009

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Task Force to Study Maryland Property Tax Assessment Procedure**

3 FOR the purpose of establishing a Task Force to Study Maryland Property Tax
4 Assessment Procedure; providing for the membership and duties of the Task
5 Force; requiring the election of a chair of the Task Force; requiring the State
6 Department of Assessments and Taxation to provide staff for the Task Force;
7 prohibiting members of the Task Force from receiving certain compensation;
8 authorizing a member to receive certain reimbursement; requiring the Task
9 Force to report its findings and recommendations to the Governor and the
10 General Assembly on or before a certain date; providing for the termination of
11 this Act; and generally relating to a Task Force to Study Maryland Property
12 Tax Assessment Procedure.

13 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF
14 MARYLAND, That:

15 (a) There is a Task Force to Study Maryland Property Tax Assessment
16 Procedure.

17 (b) The Task Force consists of the following members:

18 (1) two members of the Senate of Maryland, appointed by the
19 President of the Senate;

20 (2) two members of the House of Delegates, appointed by the Speaker
21 of the House; and

22 (3) the Director of the State Department of Assessments and Taxation,
23 or the Director's designee.

24 (c) The Task Force shall elect a chair from among its members.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 (d) The State Department of Assessments and Taxation shall provide staff
2 for the Task Force.

3 (e) A member of the Task Force:

4 (1) may not receive compensation as a member of the Task Force; but

5 (2) is entitled to reimbursement for expenses under the Standard
6 State Travel Regulations, as provided in the State budget.

7 (f) The Task Force shall:

8 (1) study the use of the triennial property assessment process in
9 Maryland;

10 (2) review and make recommendations regarding the best property
11 assessment practices used by other states; and

12 (3) review and evaluate property tax relief measures, including:

13 (i) the homestead tax credit program;

14 (ii) the homeowners' (circuit breaker) tax credit program; and

15 (iii) property tax limitation measures that limit the property tax
16 rate that can be imposed by the county council or the property tax revenue that can be
17 collected.

18 (g) On or before January 1, 2010, the Task Force shall report its findings and
19 recommendations to the Governor and, in accordance with § 2-1246 of the State
20 Government Article, the General Assembly.

21 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
22 July 1, 2009. It shall remain effective for a period of 1 year and 1 month and, at the
23 end of July 31, 2010, with no further action required by the General Assembly, this
24 Act shall be abrogated and of no further force and effect.