

HOUSE BILL 1101

Q1
HB 1578/06 – W&M

9lr1727
CF SB 395

By: **Delegates Norman, Boteler, Eckardt, Frank, James, Jennings, Krebs, McComas, McConkey, Riley, Schuh, Serafini, Shank, Smigiel, Sossi, Stifler, and Stull**

Introduced and read first time: February 13, 2009

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Task Force to Review Property Tax Assessment Procedure and the**
3 **Assessment Appeals Process**

4 FOR the purpose of establishing a Task Force to Review Property Tax Assessment
5 Procedure and the Assessment Appeals Process; establishing the composition of
6 the Task Force; requiring the Governor to designate the chair of the Task Force;
7 providing for the staffing for the Task Force; prohibiting a member of the Task
8 Force from receiving certain compensation, but authorizing a member of the
9 Task Force to receive certain reimbursements; requiring the Task Force to
10 conduct certain studies and make certain evaluations and recommendations;
11 requiring that the Task Force issue a report by a certain date; providing for the
12 termination of this Act; and generally relating to the Task Force to Review the
13 Property Tax Assessment Appeals Process.

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

16 (a) There is a Task Force to Review Property Tax Assessment Procedure and
17 the Assessment Appeals Process.

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

19 (1) one member of the Senate of Maryland, appointed by the President
20 of the Senate;

21 (2) one member of the House of Delegates, appointed by the Speaker of
22 the House;

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 (3) two representatives of the State Department of Assessments and
2 Taxation, designated by the Director of Assessments and Taxation;

3 (4) one citizen from each jurisdiction of the State, appointed by the
4 Governor, in consultation with the President of the Senate and the Speaker of the
5 House; and

6 (5) one member from the real estate community, appointed by the
7 Governor, in consultation with the President of the Senate and the Speaker of the
8 House.

9 (c) The Governor shall designate the chair of the Task Force.

10 (d) The State Department of Assessments and Taxation shall provide staff
11 support for the Task Force.

12 (e) A member of the Task Force:

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

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

16 (f) The Task Force shall:

17 (1) review current property tax assessment procedure;

18 (2) study the current three-step process by which a property owner
19 may appeal a property assessment or reassessment for property taxation purposes;

20 (3) evaluate the effectiveness of the current process, taking into
21 account the ease of access, degree of transparency, and difficulty navigating the
22 process;

23 (4) evaluate reforms that could produce savings to the State; and

24 (5) recommend necessary process or procedural updates based on Task
25 Force findings.

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

29 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
30 July 1, 2009. It shall remain effective for a period of 1 year and, at the end of June 30,
31 2010, with no further action required by the General Assembly, this Act shall be
32 abrogated and of no further force and effect.