

SENATE BILL 207

Q1

9lr1721

By: **Senator Stone**

Introduced and read first time: January 23, 2009

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Real Property Tax Assessments - Market Declines - Assessment Notices**

3 FOR the purpose of requiring a supervisor of assessments to provide a written notice
4 of assessment for certain real property under certain circumstances in certain
5 years when the property is not valued or revalued; requiring a certain
6 assessment notice to include certain information; and generally relating to
7 written notices of assessment for certain real property under certain
8 circumstances in certain years when property is not valued or revalued.

9 BY repealing and reenacting, with amendments,
10 Article - Tax - Property
11 Section 8-401(a) and (b)
12 Annotated Code of Maryland
13 (2007 Replacement Volume and 2008 Supplement)

14 BY adding to
15 Article - Tax - Property
16 Section 8-401(d-1)
17 Annotated Code of Maryland
18 (2007 Replacement Volume and 2008 Supplement)

19 BY repealing and reenacting, without amendments,
20 Article - Tax - Property
21 Section 8-404(a) and 14-502(a)(1)
22 Annotated Code of Maryland
23 (2007 Replacement Volume and 2008 Supplement)

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

26 **Article - Tax - Property**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 8-401.

2 (a) (1) When any change as provided in subsection (b) of this section
3 occurs in the value or classification of any real property that a supervisor assesses, the
4 supervisor shall notify the owner or other appropriate person by a written notice of the
5 proposed change.

6 (2) **FOR OWNER-OCCUPIED RESIDENTIAL REAL PROPERTY, IN**
7 **ANY YEAR OF THE 3-YEAR ASSESSMENT CYCLE WHEN REAL PROPERTY IS NOT**
8 **VALUED OR REVALUED UNDER § 8-104 OF THIS TITLE, THE SUPERVISOR SHALL**
9 **PROVIDE WRITTEN NOTICE UNDER THIS SECTION OF THE CURRENT**
10 **ASSESSMENT OF THE PROPERTY TO THE OWNER OR OTHER APPROPRIATE**
11 **PERSON IF THE DEPARTMENT HAS DETERMINED, BASED ON THE MOST RECENT**
12 **INFORMATION AVAILABLE, THAT THE MEDIAN PRICE FOR THE CALENDAR YEAR**
13 **IMMEDIATELY BEFORE THE DATE OF FINALITY FOR SALES OF IMPROVED,**
14 **OWNER-OCCUPIED RESIDENTIAL PROPERTY IN THE COUNTY OR THE**
15 **ASSESSMENT DISTRICT OR WARD WHERE THE PROPERTY IS LOCATED HAS**
16 **DECLINED BY MORE THAN 10% FROM THE PRECEDING CALENDAR YEAR.**

17 (b) A written notice is required for:

18 (1) an increase or decrease in an existing real property value;

19 (2) a change in the classification of the real property;

20 (3) establishment of an initial real property value;

21 (4) a decision on an assessment appeal or a petition to change an
22 existing real property value or classification; [and]

23 (5) a revaluation or reclassification, if a valuation or classification has
24 been appealed but not finally determined; **AND**

25 (6) **OWNER-OCCUPIED RESIDENTIAL REAL PROPERTY AS**
26 **PROVIDED IN SUBSECTION (A)(2) OF THIS SECTION.**

27 (D-1) **THE NOTICE REQUIRED UNDER SUBSECTION (B)(6) OF THIS**
28 **SECTION SHALL INCLUDE:**

29 (1) **THE AMOUNT OF THE CURRENT VALUE OF THE PROPERTY FOR**
30 **ASSESSMENT PURPOSES;**

1 **(2) THE AMOUNT OF THE CURRENT VALUE THAT WILL BE THE**
2 **PHASED-IN VALUE USED AS THE BASIS FOR THE ASSESSMENT FOR THE**
3 **UPCOMING TAXABLE YEAR;**

4 **(3) A STATEMENT THAT:**

5 **(I) THE DEPARTMENT HAS DETERMINED THAT A MARKET**
6 **DECLINE OF MORE THAN 10%, AS PROVIDED IN SUBSECTION (A)(2) OF THIS**
7 **SECTION, HAS OCCURRED IN THE COUNTY OR ASSESSMENT DISTRICT OR WARD**
8 **WHERE THE PROPERTY IS LOCATED; AND**

9 **(II) THE SUBJECT PROPERTY HAS NOT BEEN VALUED OR**
10 **REVALUED IN THE CURRENT YEAR AND THE PROPERTY'S VALUE FOR**
11 **ASSESSMENT PURPOSES HAS NOT BEEN ADJUSTED TO REFLECT THE MARKET**
12 **DECLINE;**

13 **(4) A STATEMENT:**

14 **(I) INDICATING THE RIGHT TO APPEAL; AND**

15 **(II) BRIEFLY DESCRIBING THE APPEAL PROCESS AND THE**
16 **PROPERTY OWNER'S BILL OF RIGHTS; AND**

17 **(5) A STATEMENT THAT VALUATION RECORDS ARE AVAILABLE AS**
18 **PROVIDED BY § 14-201 OF THIS ARTICLE.**

19 8-404.

20 (a) A person who receives a notice under § 8-401 of this subtitle may appeal
21 the value or classification, if that person replies as provided by Title 14, Subtitle 5 of
22 this article.

23 14-502.

24 (a) (1) Except as provided in paragraph (2) of this subsection and as
25 otherwise provided by § 14-503 of this subtitle, for property assessed by a supervisor,
26 any taxpayer, a county, a municipal corporation, or the Attorney General may submit
27 a written appeal to the supervisor as to a value or classification in a notice of
28 assessment on or before 45 days from the date of the notice.

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