

HOUSE BILL 6

N1, Q1

0lr0374

(PRE-FILED)

By: ~~Delegate F. Turner~~ Delegates F. Turner, Bartlett, Barve, Doory, Frick, George, Gilchrist, Howard, Ivey, Murphy, Myers, Olszewski, Rice, Ross, Stukes, and Walker

Requested: July 13, 2009

Introduced and read first time: January 13, 2010

Assigned to: Ways and Means

Committee Report: Favorable with amendments

House action: Adopted

Read second time: February 23, 2010

CHAPTER _____

1 AN ACT concerning

2 **Property Tax – Notice – 60-Day Appeal**

3 FOR the purpose of requiring a contract for the sale of certain real property to contain
4 a certain notice that the new owner of property transferred during a certain
5 period of time may submit a certain appeal on or before a certain number of
6 days after the transfer; and generally relating to a requirement that a contract
7 for the sale of certain real property contain a certain notice.

8 BY adding to

9 Article – Real Property

10 Section 10–708

11 Annotated Code of Maryland

12 (2003 Replacement Volume and 2009 Supplement)

13 BY repealing and reenacting, without amendments,

14 Article – Tax – Property

15 Section 14–502(a)(2)

16 Annotated Code of Maryland

17 (2007 Replacement Volume and 2009 Supplement)

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

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

Underlining indicates amendments to bill.

~~Strike-out~~ indicates matter stricken from the bill by amendment or deleted from the law by amendment.



Article – Real Property

10–708.

(A) A CONTRACT OF SALE ~~OF~~ FOR SINGLE FAMILY RESIDENTIAL REAL PROPERTY IMPROVED BY FOUR OR FEWER SINGLE FAMILY UNITS SHALL CONTAIN NOTICE OF THE RIGHT TO APPEAL PROVIDED UNDER § 14–502(A)(2) OF THE TAX – PROPERTY ARTICLE.

(B) THE NOTICE REQUIRED UNDER SUBSECTION (A) OF THIS SECTION SHALL BE IN SUBSTANTIALLY THE FOLLOWING FORM:

“IF ANY REAL PROPERTY IS TRANSFERRED AFTER JANUARY 1 AND BEFORE THE BEGINNING OF THE NEXT TAXABLE YEAR TO A NEW OWNER, THE NEW OWNER MAY SUBMIT A WRITTEN APPEAL AS TO A VALUE OR CLASSIFICATION ON OR BEFORE 60 DAYS AFTER THE DATE OF THE TRANSFER.”

Article – Tax – Property

14–502.

(a) (2) If any real property is transferred after January 1 and before the beginning of the next taxable year to a new owner, the new owner may submit a written appeal as to a value or classification on or before 60 days after the date of the transfer.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect October 1, 2010.

Approved:

Governor.

Speaker of the House of Delegates.

President of the Senate.