

HOUSE BILL 1216

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By: **Delegates Ramirez, Barnes, Hucker, Ivey, James, Kach, McDonough, Ross, Shewell, Sossi, V. Turner, Valderrama, and Walker**
Introduced and read first time: February 18, 2010
Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax Assessment Appeal Boards – Value at Appeal**

3 FOR the purpose of allowing a person making an appeal before a property tax
4 assessment appeal board to present evidence reflecting the value of the property
5 as of the date of the hearing; requiring the property tax assessment appeal
6 board to consider certain evidence in determining the value of property on
7 appeal; and generally relating to property tax assessment appeal boards.

8 BY repealing and reenacting, with amendments,
9 Article – Tax – Property
10 Section 14–511
11 Annotated Code of Maryland
12 (2007 Replacement Volume and 2009 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 14–511.

17 (a) (1) For a hearing before a property tax assessment appeal board, the
18 person making the appeal may submit a written request to the supervisor, at least 15
19 days before the hearing, for a list of other properties that will be used as comparables
20 by the supervisor at the scheduled hearing.

21 (2) The supervisor shall supply the list:

22 (i) at least 30 days before the date that the hearing has been
23 scheduled for a written request made at least 35 days before the hearing; or

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.
[Brackets] indicate matter deleted from existing law.



1 (ii) within 5 days from the request for a request made between
2 35 days and 15 days before the hearing.

3 (3) The list shall identify the location and owner of each property.

4 (4) If the supervisor will use the information in the appeal, the list
5 shall also include for each property on the list:

6 (i) the sale price and date of sale;

7 (ii) the assessment and the year or years to which the
8 assessment applied; and

9 (iii) the construction costs and the date of construction.

10 (5) The Department may charge a reasonable fee for copies of the
11 information sent under this subsection.

12 **(B) THE PERSON MAKING THE APPEAL MAY PRESENT EVIDENCE**
13 **REFLECTING THE VALUE OF THE PROPERTY AS OF THE DATE OF THE HEARING.**

14 **(C) IN DETERMINING THE VALUE OF PROPERTY ON APPEAL, THE**
15 **PROPERTY TAX ASSESSMENT APPEAL BOARD SHALL CONSIDER EVIDENCE**
16 **PRESENTED BY THE PERSON MAKING THE APPEAL INDICATING THE VALUE OF**
17 **THE PROPERTY AS OF THE DATE OF THE HEARING.**

18 **[(b)] (D)** A property tax assessment appeal board shall include in any order
19 or notice of assessment that it issues:

20 (1) a statement of its action or assessment;

21 (2) a summary of the basis of its decision; and

22 (3) a statement that:

23 (i) advises the person making the appeal of the right to appeal
24 to the Maryland Tax Court as provided by § 14–512 of this subtitle; and

25 (ii) includes the address of the Maryland Tax Court.

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