

HOUSE BILL 69

Q1

2lr0348

By: **Delegate Kach**

Introduced and read first time: January 16, 2012

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax – Assessment Appeal – Time Limit for Determination**

3 FOR the purpose of requiring the Department of Assessments and Taxation, a
4 supervisor of assessments for a county, or a property tax assessment appeal
5 board to determine each appeal within a certain number of days after the
6 appeal is heard or notify each party of certain information; and generally
7 relating to a time limit for certain determinations in certain property tax
8 assessment appeals.

9 BY repealing and reenacting, with amendments,
10 Article – Tax – Property
11 Section 14–510
12 Annotated Code of Maryland
13 (2007 Replacement Volume and 2011 Supplement)

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

16 **Article – Tax – Property**

17 14–510.

18 (a) In this section, “hearing” means a hearing held on an appeal under §
19 14–502, § 14–503, § 14–504, or § 14–509 of this subtitle.

20 (b) A hearing is informal and any party in interest may submit to the
21 Department, supervisor, or the property tax assessment appeal board any information
22 that bears on the appeal without regard to the technical rules of evidence.

23 (c) If a person submits a request that meets the requirements of § 14–507 of
24 this subtitle, the supervisor’s or the board’s action or refusal to act does not operate

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 against the person until a statement of the order in the action or refusal to act is
2 mailed to the address specified by the person.

3 **(D) THE DEPARTMENT, SUPERVISOR, OR PROPERTY TAX ASSESSMENT**
4 **APPEAL BOARD SHALL:**

5 **(1) DETERMINE EACH APPEAL WITHIN 30 DAYS AFTER THE**
6 **APPEAL IS HEARD; OR**

7 **(2) NOTIFY EACH PARTY IN WRITING OF:**

8 **(I) THE REASONS FOR THE DELAY; AND**

9 **(II) THE DATE A DETERMINATION IS EXPECTED TO BE MADE.**

10 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
11 July 1, 2012.