

# SENATE BILL 86

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SB 69/11 – B&T

2lr1484

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By: **Senator Glassman**

Introduced and read first time: January 16, 2012

Assigned to: Budget and Taxation

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## A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax – Assessment Appeal Hearings – Right to Record**

3 FOR the purpose of authorizing a taxpayer to record certain property tax appeal  
4 hearings at the taxpayer's expense; providing that the State Department of  
5 Assessments and Taxation may not be required to provide recording equipment;  
6 providing that the Department is not required to update printed copies of the  
7 Property Owner's Bill of Rights until the next scheduled printing; requiring the  
8 Department to update the Department's Web site to reflect changes made in  
9 this Act; adding a certain right of taxpayers in the Property Owner's Bill of  
10 Rights; and generally relating to certain rights of property owners.

11 BY repealing and reenacting, with amendments,  
12 Article – Tax – Property  
13 Section 1–402 and 14–510  
14 Annotated Code of Maryland  
15 (2007 Replacement Volume and 2011 Supplement)

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

18 **Article – Tax – Property**

19 1–402.

20 Property owners in this State have the following rights:

21 (1) (i) the right to an assessment notice upon reassessment, as  
22 provided in § 8–401 of this article, that clearly explains:

23 1. the property owner's right to appeal an assessment;

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1                               2.     that the determination of value is based upon  
2 information contained in the valuation records of the Department; and

3                               3.     the property owner's right of access to the valuation  
4 records of the Department; and

5                               (ii)    the right to receive information concerning the calculation of  
6 the assessment and description of the property on the Department's website;

7                               (2)    the right to obtain, at no charge:

8                               (i)     a brochure explaining the valuation and assessment process;

9                               (ii)    the record card and assessment work sheet for the property  
10 that is the subject of an assessment; and

11                              (iii)   a brochure explaining the record card and assessment work  
12 sheet, their pertinent parts, and an example and definition of commonly used  
13 appraisal terms;

14                              (3)    the right of access to the property assessment roll;

15                              (4)    the right to appeal an assessment within 45 days of the notice of  
16 assessment, as provided in § 14-502 of this article, and to assist in an appeal, to  
17 obtain:

18                              (i)     at no charge, a brochure explaining the assessment appeal  
19 process;

20                              (ii)    at no charge, a copy of the sales analysis for the area in  
21 which the property is located; and

22                              (iii)   for a reasonable fee, copies of record cards and assessment  
23 work sheets for other similar properties, as provided in § 14-201 of this article;

24                              (5)    the right to be provided with an alternate site or an evening or  
25 Saturday assessment appeal hearing, as provided in § 8-412 of this article;

26                              (6)    the right to an assessment appeal hearing conducted by telephone,  
27 in accordance with the standards and procedures of the Department;

28                              (7)    the right to postponement of an assessment appeal hearing one  
29 time without cause at the property owner's request, and additional postponements  
30 only for good cause;

(8) during an appeal hearing, the right to a review and explanation by the assessor of the items and values shown on the assessment work sheet and record card;

(9) **THE RIGHT TO RECORD AN APPEAL HEARING AT THE PROPERTY OWNER'S EXPENSE;**

(10) after an appeal hearing, the right to:

(i) not have an assessment increased during the current 3-year cycle because of information ascertained at an appeal hearing on residential property; and

(ii) a reinspection of a property, upon request, to review updated information revealed during an appeal hearing that could result in a decreased assessment;

[(10)] (11) notwithstanding the failure to file an appeal within 45 days, the right to require the Department to review and correct any mathematical, clerical, measurement, or other technical errors used as the basis for an assessment, as provided in § 8-419 of this article;

[(11)] (12) the right to file a petition for review within any year of the 3-year assessment cycle, as provided in § 8-415 of this article;

[(12)] (13) the right to the consideration of the facts and reasons stated in a decision on an appeal from the Property Tax Appeal Board or the Maryland Tax Court when the assessment of a property is next reviewed, as provided in § 8-205 of this article; and

[(13)] (14) the right to be notified of the availability of State property tax credits, including the homestead property tax credit, the homeowners property tax credit, and the renters' tax credit.

14-510.

(a) In this section, "hearing" means a hearing held on an appeal under § 14-502, § 14-503, § 14-504, or § 14-509 of this subtitle.

(b) (1) A hearing is informal and any party in interest may submit to the Department, supervisor, or the property tax assessment appeal board any information that bears on the appeal without regard to the technical rules of evidence.

(2) **THE TAXPAYER MAY RECORD THE HEARING AT THE TAXPAYER'S EXPENSE.**

1                   **(3) THE DEPARTMENT MAY NOT BE REQUIRED TO PROVIDE**  
2                   **RECORDING EQUIPMENT UNDER PARAGRAPH (2) OF THIS SUBSECTION.**

3           (c)     If a person submits a request that meets the requirements of § 14–507 of  
4     this subtitle, the supervisor’s or the board’s action or refusal to act does not operate  
5     against the person until a statement of the order in the action or refusal to act is  
6     mailed to the address specified by the person.

7           SECTION 2. AND BE IT FURTHER ENACTED, That the State Department of  
8     Assessments and Taxation is not required to update the printed copies of the Property  
9     Owner’s Bill of Rights to reflect changes made in this Act until the next scheduled  
10    printing of the Property Owner’s Bill of Rights. The Department shall update the  
11    Property Owner’s Bill of Rights on the Department’s Web site to reflect changes made  
12    in this Act.

13          SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect  
14    October 1, 2012.