

# HOUSE BILL 765

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By: **Delegates Morgan, Anderton, Bromwell, Carey, Chang, Hayes, Hornberger,  
Lierman, McMillan, Rey, C. Wilson, and P. Young**

Introduced and read first time: February 3, 2017

Assigned to: Ways and Means

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## A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax Assessment Appeal Board – Hearing Dates**

3 FOR the purpose of requiring a property tax assessment appeal board to hold a hearing on  
4 a certain appeal within a certain period of time after receiving a request for an  
5 appeal; and generally relating to the scheduling of hearings before a property tax  
6 assessment appeal board.

7 BY repealing and reenacting, with amendments,

8 Article – Tax – Property

9 Section 14–509

10 Annotated Code of Maryland

11 (2012 Replacement Volume and 2016 Supplement)

12 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,

13 That the Laws of Maryland read as follows:

14 **Article – Tax – Property**

15 14–509.

16 (a) (1) For property assessed by a supervisor, on or before 30 days from the  
17 date of the notice, any taxpayer, a county, a municipal corporation, or the Attorney General  
18 may appeal a value or classification in the notice of assessment under § 8–407 of this article  
19 to the property tax assessment appeal board where the property is located.

20 (2) The property tax assessment appeal board may waive the 30–day  
21 requirement under paragraph (1) of this subsection for a taxpayer on good cause shown  
22 because of the physical inability of the taxpayer to meet the 30–day requirement.

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 (b) For property assessed by a supervisor, on or before 30 days from the date of  
2 determination by a supervisor, on a petition for review by a supervisor, the owner may  
3 appeal the value or classification in the determination to the property tax assessment  
4 appeal board where the property is located.

5 (c) On or before 30 days from the date of the final determination, any taxpayer  
6 may appeal a final determination of a property tax credit or relief under §§ 9–101, 9–102,  
7 and 9–104 of this article, to the property tax assessment appeal board where the property  
8 is located.

9 (d) The landowner or the Maryland Agricultural Land Preservation Foundation  
10 may appeal the value of an easement determined under § 2–511 of the Agriculture Article  
11 to the property tax assessment appeal board where the property is located.

12 (e) (1) On or before 30 days from the date of a supervisor’s denial of a hearing  
13 based on failure to meet the 45–day requirement under § 14–502(a)(1) of this subtitle, the  
14 taxpayer may appeal the denial to the property tax assessment appeal board where the  
15 property is located.

16 (2) On an appeal under paragraph (1) of this subsection, the property tax  
17 assessment appeal board may waive the 45–day requirement under § 14–502(a)(1) of this  
18 subtitle for a taxpayer on good cause shown because of the physical inability of the taxpayer  
19 to meet the 45–day requirement.

20 (f) If the requirements of subsections (a), (b), (c), (d), or (e) of this section are met,  
21 the property tax assessment appeal board shall hold a hearing, as provided under §  
22 14–510(b) of this subtitle.

23 **(G) THE PROPERTY TAX ASSESSMENT APPEAL BOARD SHALL HOLD A**  
24 **HEARING WITHIN 90 DAYS AFTER RECEIVING A REQUEST FOR AN APPEAL.**

25 **[(g)] (H)** For any appeal under this section in which the value of property is at  
26 issue, at least 10 days before a hearing on the appeal, the Department and the taxpayer  
27 shall exchange any written appraisals to be used for the purpose of placing a value on the  
28 property.

29 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
30 October 1, 2017.