

HOUSE BILL 1402

Q1

(7lr2407)

ENROLLED BILL

— Ways and Means/Budget and Taxation —

Introduced by **Delegates McMillan, Hornberger, Reilly, Simonaire, Tarlau, ~~and A. Washington~~ A. Washington, and Afzali**

Read and Examined by Proofreaders:

Proofreader.

Proofreader.

Sealed with the Great Seal and presented to the Governor, for his approval this

_____ day of _____ at _____ o'clock, _____ M.

Speaker.

CHAPTER _____

1 AN ACT concerning

2 **Property Tax Appeals – Payment of Refunds – Deadline *and Notice***

3 FOR the purpose of requiring a tax collector to issue a refund of excess property tax to a
4 taxpayer within a certain period of time after the State Department of Assessments
5 and Taxation ~~notifies~~ *provides to the tax collector certain notice* that a certain appeal
6 authority ~~issues~~ *has issued* a decision reducing the taxpayer's assessment; *specifying*
7 *the contents of the notice*; defining a certain term; and generally relating to ~~the~~
8 ~~deadline for~~ paying refunds in property tax appeals.

9 BY adding to

10 Article – Tax – Property

11 Section 14–516

12 Annotated Code of Maryland

13 (2012 Replacement Volume and 2016 Supplement)

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.

Italics indicate opposite chamber/conference committee amendments.



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

3 **Article – Tax – Property**

4 **14-516.**

5 (A) IN THIS SECTION, “APPEAL AUTHORITY” INCLUDES:

6 (1) A SUPERVISOR;

7 (2) THE DEPARTMENT;

8 (3) A PROPERTY TAX ASSESSMENT APPEAL BOARD;

9 (4) THE MARYLAND TAX COURT; AND

10 (5) ANY OTHER COURT AUTHORIZED TO HEAR PROPERTY TAX
11 APPEALS UNDER THIS SUBTITLE.

12 (B) (1) ~~WITHIN~~ SUBJECT TO PARAGRAPH (2) OF THIS SUBSECTION,
13 WITHIN 21 30 DAYS AFTER THE DEPARTMENT NOTIFIES THE PROVIDES NOTICE TO
14 A TAX COLLECTOR TO WHOM PROPERTY TAX WAS PAID THAT AN APPEAL AUTHORITY
15 ISSUES HAS ISSUED A DECISION THAT REDUCES THE ASSESSED VALUE OF
16 PROPERTY, THE TAX COLLECTOR ~~TO WHOM PROPERTY TAX WAS PAID~~ SHALL PAY TO
17 THE TAXPAYER A FULL REFUND OF THE EXCESS TAX PAID.

18 (2) THE NOTICE REQUIRED UNDER PARAGRAPH (1) OF THIS
19 SUBSECTION SHALL INCLUDE A LIST OF ALL PROPERTIES FOR WHICH AN APPEAL
20 AUTHORITY HAS CALCULATED THAT A TAXPAYER IS DUE A REFUND AS A RESULT OF
21 A DECISION BY THE APPEAL AUTHORITY TO REDUCE THE ASSESSED VALUE OF THE
22 PROPERTY.

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