

# SENATE BILL 915

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7lr3562  
CF HB 592

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By: **Senator Guzzone**

Introduced and read first time: February 3, 2017

Assigned to: Budget and Taxation

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Committee Report: Favorable with amendments

Senate action: Adopted

Read second time: March 31, 2017

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## CHAPTER \_\_\_\_\_

1 AN ACT concerning

2 **Real Property Tax – Assessment Appeals Process – Dwellings**

3 FOR the purpose of requiring a hearing on an appeal to a supervisor of assessments  
4 concerning the value or classification of ~~real property~~ a certain dwelling to occur  
5 within a certain period of time after the Department of Assessments and Taxation  
6 receives the ~~appeal;~~ appeal, unless the property owner requests a postponement;  
7 ~~allowing a hearing to occur on a later date if the supervisor and the person who has~~  
8 ~~appealed the value or classification agree to the later date;~~ requiring the supervisor  
9 to give written notice of the final value or classification of a certain dwelling to the  
10 person who has appealed or filed a petition for review within a certain period of time  
11 after the hearing; ~~allowing the person who has appealed or filed a petition for review~~  
12 ~~to immediately appeal to the property tax assessment appeals board if the supervisor~~  
13 ~~fails to timely provide the notice of final value or classification; providing that the~~  
14 ~~value of the real property shall remain the same until the property tax assessment~~  
15 ~~appeal board makes a decision if the supervisor fails to timely provide the notice of~~  
16 ~~final value or classification;~~ requiring a property tax assessment appeal board to hold  
17 a hearing regarding a certain dwelling within a certain period of time after receiving  
18 a request for an ~~appeal;~~ appeal, unless the property owner requests a postponement;  
19 requiring a property tax assessment appeal board to send an order or notice of  
20 assessment for a certain dwelling to the person making the appeal no later than a  
21 certain number of days after the hearing on the appeal; providing for a delayed  
22 effective date; and generally relating to the real property tax assessment appeals  
23 process.

24 BY repealing and reenacting, without amendments,

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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.



1 Article – Tax – Property  
2 Section 8–401(a) and (b) and 8–404  
3 Annotated Code of Maryland  
4 (2012 Replacement Volume and 2016 Supplement)

5 BY repealing and reenacting, with amendments,  
6 Article – Tax – Property  
7 Section 8–405, 8–407, 14–509, and 14–511  
8 Annotated Code of Maryland  
9 (2012 Replacement Volume and 2016 Supplement)

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

12 **Article – Tax – Property**

13 8–401.

14 (a) When any change as provided in subsection (b) of this section occurs in the  
15 value or classification of any real property that a supervisor assesses, the supervisor shall  
16 notify the owner or other appropriate person by a written notice of the proposed change.

17 (b) A written notice is required for:

18 (1) an increase or decrease in an existing real property value;

19 (2) a change in the classification of the real property;

20 (3) establishment of an initial real property value;

21 (4) a decision on an assessment appeal or a petition to change an existing  
22 real property value or classification; and

23 (5) a revaluation or reclassification, if a valuation or classification has been  
24 appealed but not finally determined.

25 8–404.

26 (a) A person who receives a notice under § 8–401 of this subtitle may appeal the  
27 value or classification, if that person replies as provided by Title 14, Subtitle 5 of this  
28 article.

29 (b) If any real property is transferred to a new owner at a time that prevents the  
30 notice from being mailed before January 1 to a new owner, the Department shall mail a  
31 new notice to the new owner. The new owner may appeal the value or classification as  
32 provided by Title 14, Subtitle 5 of this article.

1 8-405.

2 (a) A person who has received a notice under § 8-401 of this subtitle and has  
3 appealed the value or classification under § 8-404 of this subtitle shall be notified by the  
4 supervisor of the date and time of the hearing.

5 ~~(b) (1) EXCEPT AS PROVIDED IN PARAGRAPH (2) OF THIS SUBSECTION,~~  
6 ~~THE HEARING SHALL OCCUR NO LATER THAN 90 DAYS AFTER THE DATE THAT THE~~  
7 ~~DEPARTMENT RECEIVED THE APPEAL OF THE VALUE OR CLASSIFICATION.~~

8 ~~(2) A HEARING MAY BE HELD ON A DATE THAT IS MORE THAN 90 DAYS~~  
9 ~~AFTER THE DATE THE DEPARTMENT RECEIVED THE APPEAL OF THE VALUE OR~~  
10 ~~CLASSIFICATION IF THE SUPERVISOR AND THE PERSON WHO HAS APPEALED THE~~  
11 ~~VALUE OR CLASSIFICATION BOTH AGREE TO THE LATER DATE.~~

12 (B) UNLESS THE PROPERTY OWNER REQUESTS A POSTPONEMENT UNDER §  
13 1-402 OF THIS ARTICLE, FOR A DWELLING AS DEFINED IN § 9-105 OF THIS ARTICLE,  
14 THE HEARING SHALL OCCUR NO LATER THAN 120 DAYS AFTER THE DATE THAT THE  
15 DEPARTMENT RECEIVED THE APPEAL OF THE VALUE OR CLASSIFICATION.

16 (C) If a person notified under subsection (a) of this section requests, the supervisor  
17 shall offer alternate dates and times for hearings. To the extent possible, these dates and  
18 times shall:

19 (1) reflect a mutually convenient hearing schedule; and

20 (2) provide for some Saturday and evening hearings as required.

21 [(c)] (D) The supervisor may provide group hearings for blocks or communities  
22 if the real property is similar or has similar characteristics.

23 8-407.

24 (a) ~~(1) EXCEPT AS PROVIDED IN PARAGRAPH (2) OF THIS SUBSECTION,~~  
25 ~~IF an appeal is filed under § 8-404 of this subtitle or if a petition for review is filed, the~~  
26 ~~supervisor shall give written notice of the final value or classification determined by the~~  
27 ~~supervisor to the person who has appealed or filed a petition for review NO LATER THAN~~  
28 ~~30 DAYS AFTER THE HEARING UNDER § 8-405 OF THIS SUBTITLE.~~

29 (2) FOR A DWELLING AS DEFINED IN § 9-105 OF THIS ARTICLE, THE  
30 SUPERVISOR SHALL GIVE WRITTEN NOTICE NOT LATER THAN 60 DAYS AFTER THE  
31 HEARING UNDER § 8-405 OF THIS SUBTITLE.

1 (b) The final notice shall notify the person of the right to appeal the final value or  
2 classification to a property tax assessment appeal board on or before 30 days from the date  
3 of the final notice. The notice shall contain the name and address of the appropriate board.

4 ~~(c) IF THE DEPARTMENT FAILS TO TIMELY PROVIDE THE NOTICE OF FINAL~~  
5 ~~VALUE OR CLASSIFICATION UNDER SUBSECTION (A) OF THIS SECTION;~~

6 ~~(1) THE PERSON WHO HAS APPEALED OR FILED A PETITION FOR~~  
7 ~~REVIEW MAY IMMEDIATELY APPEAL THE VALUE OR CLASSIFICATION STATED IN THE~~  
8 ~~NOTICE UNDER § 8 401 OF THIS SUBTITLE TO THE PROPERTY TAX ASSESSMENT~~  
9 ~~APPEAL BOARD; AND~~

10 ~~(2) THE VALUE OF THE REAL PROPERTY SHALL REMAIN THE SAME AS~~  
11 ~~THE VALUE OF THE PROPERTY BEFORE THE ISSUANCE OF THE NOTICE UNDER §~~  
12 ~~8 401 OF THIS SUBTITLE UNTIL THE PROPERTY TAX ASSESSMENT APPEAL BOARD~~  
13 ~~MAKES A DECISION.~~

14 14-509.

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

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

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

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

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

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

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

5 (f) If the requirements of subsections (a), (b), (c), (d), or (e) of this section are met,  
6 the property tax assessment appeal board shall hold a hearing, as provided under §  
7 14-510(b) of this subtitle.

8 ~~(G) THE PROPERTY TAX ASSESSMENT APPEAL BOARD SHALL HOLD A~~  
9 ~~HEARING WITHIN 90 DAYS AFTER RECEIVING A REQUEST FOR AN APPEAL.~~

10 (G) UNLESS THE PROPERTY OWNER REQUESTS A POSTPONEMENT UNDER §  
11 1-402 OF THIS ARTICLE, FOR A DWELLING AS DEFINED IN § 9-105 OF THIS ARTICLE,  
12 THE PROPERTY TAX ASSESSMENT APPEAL BOARD SHALL HOLD A HEARING WITHIN  
13 120 DAYS AFTER RECEIVING A REQUEST FOR AN APPEAL.

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

18 14-511.

19 (a) (1) For a hearing before a property tax assessment appeal board that  
20 relates to the value of property, the person making the appeal shall receive at least 30 days  
21 before the hearing a list of other comparable properties.

22 (2) The list shall identify the location and owner of each comparable  
23 property.

24 (3) The list shall also include for each comparable property on the list:

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

26 (ii) the assessment and the year or years to which the assessment  
27 applied; and

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

29 (4) The Department shall provide the information required under this  
30 subsection free of charge.

31 (5) (i) If a person making an appeal appears at the scheduled hearing  
32 before a property tax assessment appeal board and states that the Department has not

1 provided the information required under this subsection, the Department shall  
2 immediately provide the information.

3 (ii) If a person making an appeal receives the information required  
4 under this subsection for the first time on the date of the scheduled hearing, the hearing  
5 may be rescheduled at the option of the person making the appeal to a date that is 30 or  
6 more days after the previously scheduled hearing date.

7 **(B) ~~A~~ FOR A DWELLING AS DEFINED IN § 9-105 OF THIS ARTICLE, A**  
8 **PROPERTY TAX ASSESSMENT APPEAL BOARD SHALL SEND AN ORDER OR NOTICE OF**  
9 **ASSESSMENT TO THE PERSON MAKING THE APPEAL NO LATER THAN 30 DAYS AFTER**  
10 **THE HEARING ON THE APPEAL.**

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

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

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

15 (3) a statement that:

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

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

19 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
20 January 1, 2018.

Approved:

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Governor.

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President of the Senate.

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Speaker of the House of Delegates.