

SENATE BILL 915

Q1

7lr3562
CF HB 592

By: **Senator Guzzone**

Introduced and read first time: February 3, 2017

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

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

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

21 BY repealing and reenacting, without amendments,
22 Article – Tax – Property
23 Section 8–401(a) and (b) and 8–404
24 Annotated Code of Maryland
25 (2012 Replacement Volume and 2016 Supplement)

26 BY repealing and reenacting, with amendments,
27 Article – Tax – Property
28 Section 8–405, 8–407, 14–509, and 14–511
29 Annotated Code of Maryland

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



(2012 Replacement Volume and 2016 Supplement)

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

Article – Tax – Property

8–401.

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

(b) A written notice is required for:

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

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

(3) establishment of an initial real property value;

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

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

8–404.

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

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

8–405.

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

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

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

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

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

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

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

12 8–407.

13 (a) If an appeal is filed under § 8–404 of this subtitle or if a petition for review is
14 filed, the supervisor shall give written notice of the final value or classification determined
15 by the supervisor to the person who has appealed or filed a petition for review **NO LATER**
16 **THAN 30 DAYS AFTER THE HEARING UNDER § 8–405 OF THIS SUBTITLE.**

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

20 **(C) IF THE DEPARTMENT FAILS TO TIMELY PROVIDE THE NOTICE OF FINAL**
21 **VALUE OR CLASSIFICATION UNDER SUBSECTION (A) OF THIS SECTION:**

22 **(1) THE PERSON WHO HAS APPEALED OR FILED A PETITION FOR**
23 **REVIEW MAY IMMEDIATELY APPEAL THE VALUE OR CLASSIFICATION STATED IN THE**
24 **NOTICE UNDER § 8–401 OF THIS SUBTITLE TO THE PROPERTY TAX ASSESSMENT**
25 **APPEAL BOARD; AND**

26 **(2) THE VALUE OF THE REAL PROPERTY SHALL REMAIN THE SAME AS**
27 **THE VALUE OF THE PROPERTY BEFORE THE ISSUANCE OF THE NOTICE UNDER §**
28 **8–401 OF THIS SUBTITLE UNTIL THE PROPERTY TAX ASSESSMENT APPEAL BOARD**
29 **MAKES A DECISION.**

30 14–509.

31 (a) (1) For property assessed by a supervisor, on or before 30 days from the
32 date of the notice, any taxpayer, a county, a municipal corporation, or the Attorney General

1 may appeal a value or classification in the notice of assessment under § 8–407 of this article
2 to the property tax assessment appeal board where the property is located.

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

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

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

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

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

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

25 (f) If the requirements of subsections (a), (b), (c), (d), or (e) of this section are met,
26 the property tax assessment appeal board shall hold a hearing, as provided under §
27 14–510(b) of this subtitle.

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

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

34 14–511.

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

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

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

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

8 (ii) the assessment and the year or years to which the assessment
9 applied; and

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

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

13 (5) (i) If a person making an appeal appears at the scheduled hearing
14 before a property tax assessment appeal board and states that the Department has not
15 provided the information required under this subsection, the Department shall
16 immediately provide the information.

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

21 **(B) A PROPERTY TAX ASSESSMENT APPEAL BOARD SHALL SEND AN ORDER**
22 **OR NOTICE OF ASSESSMENT TO THE PERSON MAKING THE APPEAL NO LATER THAN**
23 **30 DAYS AFTER THE HEARING ON THE APPEAL.**

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

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

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

28 (3) a statement that:

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

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

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