

HOUSE BILL 1660

Q1

8lr3232

By: **Delegates Reilly, McMillan, Corderman, Hornberger, Krebs, Malone, Morgan, and ~~Szeliga~~ Szeliga, Afzali, and Tarlau**

Introduced and read first time: February 9, 2018

Assigned to: Ways and Means

Committee Report: Favorable with amendments

House action: Adopted

Read second time: March 10, 2018

CHAPTER _____

1 AN ACT concerning

2 **Property Tax – Assessment Records of Real Property and Reassessment After**
3 **Appeal – ~~Application~~**

4 FOR the purpose of requiring the Department to include in an assessment record for real
5 property a note describing any reduction in an assessment resulting from a certain
6 order or decision and, under certain circumstances, the specific reason for the
7 reduction; applying certain provisions of law that relate to the authority of the State
8 Department of Assessments and Taxation during a reassessment of property after
9 an appeal to certain appeals filed with a supervisor of assessments on or after a
10 certain date and still pending a final decision on or after a certain date; and generally
11 relating to assessment records for real property and the reassessment of properties
12 after appeals.

13 BY repealing and reenacting, without amendments,
14 Article – Tax – Property
15 Section 2–211(a)(1) and 8–205(b)
16 Annotated Code of Maryland
17 (2012 Replacement Volume and 2017 Supplement)

18 BY repealing and reenacting, with amendments,
19 Article – Tax – Property
20 Section 2–211(b)
21 Annotated Code of Maryland
22 (2012 Replacement Volume and 2017 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.



1 BY repealing and reenacting, with amendments,
2 Chapter 529 of the Acts of the General Assembly of 2017
3 Section 2

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

6 **Article – Tax – Property**

7 2-211.

8 (a) (1) Each supervisor shall keep a record of all real property assessments in
9 the county.

10 (b) (1) Each account in the record shall show for the real property:

11 (i) the name and address of the owner;

12 (ii) a brief description of the property;

13 (iii) the specific location of the property;

14 (iv) the general location of the property including a deed or will
15 reference and any tax map reference; and

16 (v) the assessment of:

17 1. the land; and

18 2. any improvement on the land.

19 (2) The details of land and improvements on the land that have been
20 valued at different amounts shall be recorded on the respective worksheet or card.

21 (3) **THE DEPARTMENT SHALL INCLUDE WITH EACH PROPERTY**
22 **RECORD A NOTE DESCRIBING:**

23 (I) **ANY REDUCTION IN AN ASSESSMENT RESULTING FROM AN**
24 **ORDER OR DECISION OF A PROPERTY TAX ASSESSMENT APPEALS BOARD, THE**
25 **MARYLAND TAX COURT, OR ANY OTHER COURT ISSUED ON OR AFTER OCTOBER 1,**
26 **2014; AND**

27 (II) **THE SPECIFIC REASON FOR THE REDUCTION, IF THE BOARD**
28 **OR COURT INDICATES IN ITS ORDER OR DECISION THE REASON FOR THE**
29 **REDUCTION.**

1 8-205.

2 (b) When conducting subsequent reassessments of the property, the supervisor or
3 the Department:

4 (1) may not automatically eliminate a reduction in the assessment of the
5 property that was granted by a property tax assessment appeal board or the Maryland Tax
6 Court; and

7 (2) may eliminate a reduction in the assessment of the property granted by
8 a property tax assessment appeal board or the Maryland Tax Court if the specific reason
9 for the reduction no longer applies.

10 **Chapter 529 of the Acts of 2017**

11 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
12 October 1, 2017, AND SHALL BE APPLICABLE TO ANY APPEAL OF AN ASSESSMENT
13 FILED WITH A SUPERVISOR OF ASSESSMENTS ON OR AFTER OCTOBER 1, 2014, THAT
14 IS STILL PENDING A FINAL DECISION ON THE APPEAL ON OR AFTER OCTOBER 1,
15 2017.

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

Approved:

Governor.

Speaker of the House of Delegates.

President of the Senate.