

SENATE BILL 84

Q1

8lr0068

(PRE-FILED)

By: **Senator Kasemeyer (By Request – Departmental – Assessments and Taxation)**

Requested: October 11, 2017

Introduced and read first time: January 10, 2018

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Real Property Tax – Exemption Applications – Approval Authority**

3 FOR the purpose of requiring that the supervisor of assessments for a county, rather than
4 the State Department of Assessments and Taxation, approve or reject an application
5 for an exemption of real property from the property tax; and generally relating to
6 applications for an exemption of real property from the property tax.

7 BY repealing and reenacting, with amendments,

8 Article – Tax – Property

9 Section 7–103

10 Annotated Code of Maryland

11 (2012 Replacement Volume and 2017 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 7–103.

16 (a) Real property that is subject to exemption from property tax by Subtitle 2 of
17 this title is not exempted until the exemption has been applied for and approved under this
18 section.

19 (b) (1) A person claiming an exemption shall apply to the supervisor of the
20 county where the real property is located on the form that the Department requires.

21 (2) The application shall contain the information that the Department
22 requires.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 (c) The supervisor shall [send a copy of each application to the Department for
2 approval or rejection] **APPROVE OR REJECT EACH APPLICATION FOR EXEMPTION**
3 **UNDER THIS SECTION.**

4 (d) If the exemption is approved, the supervisor shall enter:

5 (1) the real property exemption in the assessment records; and

6 (2) the real property on the list of exempt property.

7 (e) If an application is rejected, the supervisor shall notify the person claiming
8 the exemption of:

9 (1) the reasons for rejection, as provided by § 8-402 of this article;
10 and

11 (2) the right to a hearing and appeal as provided by Title 14, Subtitle
12 5 of this article.

13 (f) The Department and the supervisor shall periodically review the list of
14 exempt property to determine whether any property does not meet the requirements of the
15 law that provides for the exemption.

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