

Chapter 653

(Senate Bill 84)

AN ACT concerning

Real Property Tax – Exemption Applications – Approval Authority

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

BY repealing and reenacting, with amendments,

Article – Tax – Property

Section 7–103

Annotated Code of Maryland

(2012 Replacement Volume and 2017 Supplement)

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

Article – Tax – Property

7–103.

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

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

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

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

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

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

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

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

- (1) the reasons for rejection, as provided by § 8–402 of this article; and
- (2) the right to a hearing and appeal as provided by Title 14, Subtitle 5 of this article.

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

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

Approved by the Governor, May 15, 2018.