

# HOUSE BILL 1088

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CF 9lr3062

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By: **Delegates Korman, Charkoudian, Lierman, Moon, and Wilkins**

Introduced and read first time: February 8, 2019

Assigned to: Ways and Means

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## A BILL ENTITLED

1 AN ACT concerning

2 **State Department of Assessments and Taxation – Assessments, Audits, Records,**  
3 **and Appeals**  
4 **(SDAT Reform Act of 2019)**

5 FOR the purpose of requiring the State Department of Assessments and Taxation to hold  
6 certain public education sessions; requiring the Department to adopt regulations to  
7 establish a procedure by which a person may request certain corrections to certain  
8 records maintained by the Department; requiring the Department to publish on the  
9 Department’s website the methodology by which the Department classifies certain  
10 property; requiring the Department to establish certain audit procedures and  
11 regulations to implement those procedures; requiring certain valuation records and  
12 a certain description of certain resources and tools provided by the Department to be  
13 included with certain notices; altering certain information required to be included in  
14 a certain database maintained by the Department; requiring the Department to  
15 maintain a certain portal, available to the public on the Department’s website, that  
16 permits certain persons to access and download certain assessment worksheets and  
17 cards; altering the circumstances under which the Department provides copies of  
18 certain assessment worksheets and cards; increasing the number of days in which a  
19 notice of assessment may be appealed; requiring certain information to be available  
20 before a hearing on notice of property assessment made by a supervisor under certain  
21 circumstances; providing that the value or classification in the notice may be  
22 appealed to property tax assessment appeal boards in counties other than where the  
23 property is located under certain circumstances; requiring that a person making a  
24 certain appeal before a supervisor of assessments receive a copy of a certain notice  
25 from the Department regarding the property that is the subject of the appeal at least  
26 a certain number of days before a certain hearing; requiring that a person making a  
27 certain appeal before a property tax assessment appeal board receive a copy of a  
28 certain notice from the Department regarding the property that is the subject of the  
29 appeal at least a certain number of days before a certain hearing; altering rights of  
30 taxpayers in the Property Owner’s Bill of Rights; requiring the Department of  
31 Legislative Services to report to the General Assembly on or before a certain date on

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 a comparison of certain staffing levels; making certain stylistic changes; and  
 2 generally relating to the State Department of Assessments and Taxation, property  
 3 assessments, and appeals.

4 BY repealing and reenacting, with amendments,  
 5 Article – Tax – Property  
 6 Section 1–402, 2–202, 8–401, 14–201, 14–502, 14–509(a) and (e), 14–510.1, and  
 7 14–511  
 8 Annotated Code of Maryland  
 9 (2012 Replacement Volume and 2018 Supplement)

10 BY adding to  
 11 Article – Tax – Property  
 12 Section 2–211(g), 2–218.1, and 2–218.2  
 13 Annotated Code of Maryland  
 14 (2012 Replacement Volume and 2018 Supplement)

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

17 **Article – Tax – Property**

18 1–402.

19 Property owners in this State have the following rights:

20 (1) (i) the right to an assessment notice upon reassessment, as provided  
 21 in § 8–401 of this article, that clearly explains:

22 1. the property owner’s right to appeal an assessment;

23 2. that the determination of value is based upon information  
 24 contained in the valuation records of the Department; and

25 3. the property owner’s right of access to the valuation  
 26 records of the Department; and

27 (ii) the right to receive information concerning the calculation of the  
 28 assessment and description of the property on the Department’s website;

29 (2) the right to obtain, at no charge:

30 (i) a brochure explaining the valuation and assessment process;

31 (ii) the record card and assessment work sheet for the property that  
 32 is the subject of an assessment; and

- 1 (iii) a brochure explaining the record card and assessment work  
2 sheet, their pertinent parts, and an example and definition of commonly used appraisal  
3 terms;
- 4 (3) the right of access to the property assessment roll;
- 5 (4) the right to appeal an assessment within [45] 180 days of the notice of  
6 assessment, as provided in § 14–502 of this article, and to assist in an appeal, to obtain:
- 7 (i) at no charge, a brochure explaining the assessment appeal  
8 process;
- 9 (ii) at no charge, a copy of the sales analysis for the area in which  
10 the property is located; and
- 11 (iii) for a reasonable fee, copies of record cards and assessment work  
12 sheets for other similar properties, as provided in § 14–201 of this article;
- 13 (5) the right to be provided with an alternate site or an evening or Saturday  
14 assessment appeal hearing, as provided in § 8–412 of this article;
- 15 (6) the right to an assessment appeal hearing conducted by telephone, in  
16 accordance with the standards and procedures of the Department;
- 17 (7) the right to postponement of an assessment appeal hearing one time  
18 without cause at the property owner’s request, and additional postponements only for good  
19 cause;
- 20 (8) during an appeal hearing, the right to a review and explanation by the  
21 assessor of the items and values shown on the assessment work sheet and record card;
- 22 (9) after an appeal hearing, the right to:
- 23 (i) not have an assessment increased during the current 3–year  
24 cycle because of information ascertained at an appeal hearing on residential property; and
- 25 (ii) a reinspection of a property, upon request, to review updated  
26 information revealed during an appeal hearing that could result in a decreased assessment;
- 27 (10) notwithstanding the failure to file an appeal within [45] 180 days, the  
28 right to require the Department to review and correct any mathematical, clerical,  
29 measurement, or other technical errors used as the basis for an assessment, as provided in  
30 § 8–419 of this article;
- 31 (11) the right to file a petition for review within any year of the 3–year  
32 assessment cycle, as provided in § 8–415 of this article;

1 (12) the right to the consideration of the facts and reasons stated in a  
2 decision on an appeal from the Property Tax Appeal Board or the Maryland Tax Court  
3 when the assessment of a property is next reviewed, as provided in § 8–205 of this article;  
4 and

5 (13) the right to be notified of the availability of State property tax credits,  
6 including the homestead property tax credit, the homeowners property tax credit, and the  
7 renters tax credit.

8 2–202.

9 In addition to the powers and duties set forth elsewhere, the Director has the  
10 following powers and duties:

11 (1) to direct that the Department assess all property that is subject to  
12 assessment under this article;

13 (2) to administer the assessment and tax laws of the State and of each  
14 county and municipal corporation;

15 (3) to direct that the Department enter all taxable property on the  
16 assessment rolls and, regardless of whether the property is owned by an individual,  
17 corporation, or some other person, to value alike all property of a like kind;

18 (4) to set standards or units for assessing various kinds of property;

19 (5) subject to the approval of the Comptroller, to adopt a uniform system of  
20 accounts to be used by all collectors of State taxes;

21 (6) to confer with appropriate county officials and to visit each county as  
22 often as necessary;

23 (7) to direct that the Department require any person to provide complete  
24 information as to that person's ownership of taxable property and to its value;

25 (8) to direct that the Department investigate, on its own initiative, at any  
26 time, any assessment on any property in the State;

27 (9) to confer, as appropriate, with the Governor, Comptroller, and  
28 Treasurer;

29 (10) subject to § 2–1246 of the State Government Article, to submit to the  
30 General Assembly an annual report and any legislation that the Department may  
31 recommend for enactment;

32 (11) to direct that the Department participate in any Maryland Tax Court  
33 or judicial proceeding that involves an assessment or tax;

1 (12) to direct that the Department provide for annual surveys, conducted in  
2 the manner required by the Director, to determine the assessment ratios in each county;  
3 [and]

4 (13) to direct that the Department supply all public branch libraries in the  
5 State as soon after issuance as possible with 1 or more copies of the most current Maryland  
6 Assessment Manual, the Assessors' Administrative Procedures Manual, and the annual  
7 supplements to the manuals; AND

8 **(14) TO DIRECT THAT THE DEPARTMENT HOLD SEMIANNUAL PUBLIC**  
9 **EDUCATION SESSIONS EXPLAINING THE ASSESSMENT AND APPEALS PROCESSES.**

10 2-211.

11 **(G) THE DEPARTMENT SHALL ADOPT REGULATIONS TO ESTABLISH A**  
12 **PROCEDURE BY WHICH A PERSON MAY REQUEST A CORRECTION TO A MINOR ERROR**  
13 **CONTAINED IN A RECORD MAINTAINED BY THE DEPARTMENT, INCLUDING A**  
14 **RECORD REFLECTED IN THE DATABASE MAINTAINED BY THE DEPARTMENT IN**  
15 **ACCORDANCE WITH § 14-201 OF THIS ARTICLE.**

16 2-218.1.

17 **THE DEPARTMENT SHALL PUBLISH ON THE DEPARTMENT'S WEBSITE THE**  
18 **METHODOLOGY BY WHICH THE DEPARTMENT CLASSIFIES PROPERTY ASSESSED BY**  
19 **THE DEPARTMENT, INCLUDING AN EXPLANATION OF ANY CLASSIFICATION CODES**  
20 **UTILIZED BY THE DEPARTMENT.**

21 2-218.2.

22 **(A) THE DEPARTMENT SHALL ESTABLISH PROCEDURES BY WHICH,**  
23 **PERIODICALLY, THE ACTIVITIES OF EACH COUNTY SUPERVISOR AND ASSESSORS**  
24 **UNDER THE SUPERVISION OF THAT SUPERVISOR SHALL BE AUDITED BY ANOTHER**  
25 **COUNTY SUPERVISOR DESIGNATED BY THE DIRECTOR.**

26 **(B) THE AUDIT REQUIRED UNDER SUBSECTION (A) OF THIS SECTION SHALL**  
27 **INCLUDE THE REVIEW OF A STATISTICALLY SIGNIFICANT PERCENTAGE OF THE**  
28 **ASSESSMENTS CONDUCTED IN THE COUNTY OF THE SUPERVISOR SUBJECT TO THE**  
29 **AUDIT.**

30 **(C) THE DEPARTMENT SHALL ADOPT REGULATIONS TO IMPLEMENT THIS**  
31 **SECTION.**

32 8-401.

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

4 (b) A written notice is required for:

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

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

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

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

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

12 (c) The notice for subsection (b)(1) of this section shall include:

13 (1) the amount of the current value;

14 (2) the amount of the proposed value including a statement that the total  
15 amount of the proposed value is the value for purposes of appeal;

16 (3) the amount of the proposed value that will be the basis for the  
17 assessment in each year of the 3-year cycle;

18 (4) a statement:

19 (i) indicating the right to appeal; and

20 (ii) briefly describing the appeal process and the property owner's  
21 bill of rights; [and]

22 (5) [a statement that] **A COPY OF THE** valuation records [are available as  
23 provided by § 14-201 of this article], **INCLUDING:**

24 **(I) A DESCRIPTION OF THE NEIGHBORHOOD WITHIN WHICH**  
25 **THE REAL PROPERTY IS LOCATED;**

26 **(II) A LIST OF NEIGHBORHOOD PROPERTIES DETERMINED BY**  
27 **THE DEPARTMENT TO BE COMPARABLE PROPERTIES; AND**

28 **(III) A LIST OF NEIGHBORHOOD PROPERTIES CONSIDERED BY**

1 THE DEPARTMENT BUT DETERMINED NOT TO BE COMPARABLE PROPERTIES DUE TO  
2 A DESIGNATION AS A NON-ARMS-LENGTH TRANSFER; AND

3 (6) A DESCRIPTION OF RESOURCES AND TOOLS PROVIDED BY THE  
4 DEPARTMENT, INCLUDING:

5 (I) THE ADDRESS, HOURS, AND CONTACT INFORMATION FOR  
6 THE DEPARTMENT OFFICE IN THE COUNTY IN WHICH THE REAL PROPERTY IS  
7 LOCATED;

8 (II) THE ADDRESS FOR THE DEPARTMENT'S WEBSITE WHERE  
9 THE DEPARTMENT'S ASSESSMENT PROCEDURES MANUAL MAY BE ACCESSED;

10 (III) THE ADDRESS FOR THE DEPARTMENT'S WEBSITE WHERE  
11 THE DATABASE MAINTAINED BY THE DEPARTMENT IN ACCORDANCE WITH § 14-201  
12 OF THIS ARTICLE MAY BE ACCESSED; AND

13 (IV) THE ADDRESSES FOR OTHER RELEVANT RESOURCES  
14 AVAILABLE ON THE DEPARTMENT'S WEBSITE OR ON OTHER STATE DEPARTMENTS'  
15 WEBSITES.

16 (d) In the instance of notices required in subsection (b)(2), (3), (4), and (5) of this  
17 section, the notice shall include:

18 (1) the amount of the current value;

19 (2) the amount of the proposed or final value;

20 (3) the amount of the proposed value that is the basis for the assessment  
21 in the applicable years of the 3-year cycle;

22 (4) a statement:

23 (i) indicating the right of appeal; and

24 (ii) briefly describing the appeal process and the property owner's  
25 bill of rights; [and]

26 (5) [a statement that] A COPY OF THE valuation records [are available as  
27 provided by § 14-201 of this article], INCLUDING:

28 (I) A DESCRIPTION OF THE NEIGHBORHOOD WITHIN WHICH  
29 THE REAL PROPERTY IS LOCATED;

30 (II) A LIST OF NEIGHBORHOOD PROPERTIES DETERMINED BY

1 THE DEPARTMENT TO BE COMPARABLE PROPERTIES; AND

2 (III) A LIST OF NEIGHBORHOOD PROPERTIES CONSIDERED BY  
3 THE DEPARTMENT BUT DETERMINED NOT TO BE COMPARABLE PROPERTIES DUE TO  
4 A DESIGNATION AS A NON-ARMS-LENGTH TRANSFER; AND

5 (6) A DESCRIPTION OF RESOURCES AND TOOLS PROVIDED BY THE  
6 DEPARTMENT, INCLUDING:

7 (I) THE ADDRESS, HOURS, AND CONTACT INFORMATION FOR  
8 THE DEPARTMENT OFFICE IN THE COUNTY IN WHICH THE REAL PROPERTY IS  
9 LOCATED;

10 (II) THE ADDRESS FOR THE DEPARTMENT'S WEBSITE WHERE  
11 THE DEPARTMENT'S ASSESSMENT PROCEDURES MANUAL MAY BE ACCESSED;

12 (III) THE ADDRESS FOR THE DEPARTMENT'S WEBSITE WHERE  
13 THE DATABASE MAINTAINED BY THE DEPARTMENT IN ACCORDANCE WITH § 14-201  
14 OF THIS ARTICLE MAY BE ACCESSED; AND

15 (IV) THE ADDRESSES FOR OTHER RELEVANT RESOURCES  
16 AVAILABLE ON THE DEPARTMENT'S WEBSITE OR ON THE WEBSITES OF OTHER  
17 STATE DEPARTMENTS.

18 (e) The notice shall be served as provided by § 8-402 of this subtitle on or before  
19 January 1 or any other date specified in this article.

20 (f) A failure to send a notice of any change in value or classification within 30  
21 days after the date provided in subsection (e) of this section creates an irrebuttable  
22 presumption that in the instances specified in subsection (b)(1) through (4) of this section  
23 the prior value has not changed unless:

24 (1) the property has been transferred for consideration to new ownership  
25 during the previous calendar year;

26 (2) the zoning classification of the property changed during the current  
27 triennial cycle or the previous calendar year, whichever is earlier, resulting in an increased  
28 value of the property;

29 (3) a substantial change occurred in the use or character of the property  
30 during the current triennial cycle or the previous calendar year, whichever is earlier;

31 (4) extensive improvements have been made on the property during the  
32 current triennial cycle or the previous calendar year, whichever is earlier, as provided in §  
33 8-104(c)(1)(iii) of this title;

1 (5) due to an error in calculating or measuring improvements on the  
2 property the assessment for the previous taxable year was clearly erroneous; or

3 (6) the assessment has been decreased.

4 14–201.

5 (a) Except as otherwise provided in this section, an officer, former officer,  
6 employee, or former employee of the State, a county, a municipal corporation, or a taxing  
7 district may not open for public inspection valuation records, including:

8 (1) assessor notes and medical–related adjustments on residential  
9 worksheets or cards;

10 (2) commercial assessment worksheets or cards; and

11 (3) correspondence containing information concerning private appraisals,  
12 building costs, rental data, or business volume.

13 (b) (1) The Department shall permit a valuation record to be inspected by:

14 (i) the person whose property is the subject of the valuation record;  
15 or

16 (ii) an officer of the State or a county or municipal corporation  
17 affected by the valuation record.

18 (2) Valuation records, including rental data or business volume, may be  
19 submitted to the Maryland Tax Court as evidence in an appeal under Subtitle 5 of this title.

20 (3) Residential assessment worksheets that list the property description  
21 with assigned cost rates and depreciation factors shall be available for inspection as they  
22 appear on the Department’s [Web site] WEBSITE.

23 (4) The Department shall maintain a database, available to the public on  
24 the Department’s [Web site] WEBSITE and searchable by individual property, that relates  
25 to the valuation of single–family residential real property in the State and includes for each  
26 property:

27 (i) the square footage of the enclosed improvements above ground;

28 (ii) the square footage of the completed improvements below ground;

29 (iii) the number of bathrooms;

30 (iv) the number of garages; [and]

1                   **(V) THE TYPE OF EXTERIOR CONSTRUCTION FOR THE PRIMARY**  
2 **STRUCTURE, INCLUDING A BREAKDOWN BY MATERIAL FOR STRUCTURES WITH**  
3 **MORE THAN ONE TYPE OF EXTERIOR CONSTRUCTION;**

4                   ~~[(v)]~~ **(VI)** the date of the initial assessment of the most recently  
5 completed improvements assessed after July 1, 2000, under § 8–104(c)(1)(iii) of this article;  
6 **AND**

7                   **(VII) IF APPLICABLE, THE DATE OF COMPLETION OF**  
8 **SUBSTANTIAL RENOVATIONS TO THE IMPROVEMENTS.**

9                   **(5) THE DEPARTMENT SHALL MAINTAIN A PORTAL, AVAILABLE TO**  
10 **THE PUBLIC ON THE DEPARTMENT’S WEBSITE, THAT PERMITS A PERSON WHOSE**  
11 **PROPERTY IS THE SUBJECT OF A SINGLE-FAMILY RESIDENTIAL REAL PROPERTY**  
12 **VALUATION RECORD TO ACCESS AND DOWNLOAD A COPY OF THE ASSESSMENT**  
13 **WORKSHEETS AND CARDS THAT RELATE TO THE VALUATION.**

14           (c) The Department shall provide a copy of assessment worksheets and cards that  
15 relate to a real property valuation:

16                   (1) to the person whose property is the subject of the valuation [if:

17                           (i) the value or classification of the property is to be changed for  
18 property tax purposes; and

19                           (ii) the person requests the worksheets and cards]; or

20                   (2) except for income and expense statements, to any person who pays  
21 property tax, if the person:

22                           (i) seeks the worksheets and cards for other comparable property;

23                           (ii) has a timely filed and pending appeal under Subtitle 5 of this  
24 title regarding the assessment of the person’s property;

25                           (iii) identifies the comparable property by address; and

26                           (iv) pays the reasonable fee that the Department requires for the  
27 copy.

28           (d) (1) The Department may adopt regulations establishing reasonable  
29 conditions for release of information contained in valuation records that directly relate to  
30 descriptions of physical characteristics of and improvements to the land.

31                   (2) (i) Except as provided in subparagraph (ii) of this paragraph, a fee

1 may be imposed for providing the information under this subsection.

2 (ii) A fee may not be imposed for providing to the property owner on  
3 the Department's [Web site] WEBSITE information concerning the calculation of the  
4 assessment and description of the property that is the subject of the assessment as required  
5 under subsection (c)(1) of this section.

6 14-502.

7 (a) (1) Except as provided in paragraph (2) of this subsection and as otherwise  
8 provided by § 14-503 of this subtitle, for property assessed by a supervisor, any taxpayer,  
9 a county, a municipal corporation, or the Attorney General may submit a written appeal to  
10 the supervisor as to a value or classification in a notice of assessment on or before [45] 180  
11 days from the date of the notice.

12 (2) If any real property is transferred after January 1 and before the  
13 beginning of the next taxable year to a new owner, the new owner may submit a written  
14 appeal as to a value or classification on or before 60 days after the date of the transfer.

15 (3) The date of transfer of any real property under this section shall be the  
16 effective date of the deed as described in § 3-201 of the Real Property Article.

17 (4) (i) If the date of recordation of the deed evidencing the transfer is  
18 after June 30, the taxpayer must submit a copy of the executed deed evidencing the date of  
19 transfer as a condition to maintaining its right to appeal under subsection (a)(2) of this  
20 section.

21 (ii) If a copy of the executed deed is not presented at or before the  
22 appeal hearing, the appeal may be dismissed by the supervisor.

23 (b) (1) If the requirements of subsection (a) of this section are met, the  
24 supervisor or the supervisor's designee shall hold a hearing as provided under § 14-510 of  
25 this subtitle.

26 (2) If a written appeal is submitted under subsection (a)(2) of this section,  
27 the supervisor or the supervisor's designee shall hold a hearing as provided under § 14-510  
28 of this subtitle by the later of:

29 (i) 90 days after receiving the written appeal; or

30 (ii) 90 days after the deed evidencing the transfer is recorded.

31 14-509.

32 (a) (1) For property assessed by a supervisor, on or before 30 days from the  
33 date of the notice, any taxpayer, a county, a municipal corporation, or the Attorney General  
34 may appeal a value or classification in the notice of assessment under § 8-407 of this article

1 to:

2 (I) the property tax assessment appeal board where the property is  
3 located; OR

4 (II) A PROPERTY TAX APPEAL BOARD IN ANOTHER COUNTY IF  
5 EVIDENCE IS PRESENTED THAT A FAIR HEARING CANNOT BE OBTAINED AT THE  
6 PROPERTY TAX ASSESSMENT APPEAL BOARD IN THE COUNTY WHERE THE PROPERTY  
7 IS LOCATED.

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

11 (e) (1) On or before 30 days from the date of a supervisor's denial of a hearing  
12 based on failure to meet the [45-day] 180-DAY requirement under § 14-502(a)(1) of this  
13 subtitle, the taxpayer may appeal the denial to the property tax assessment appeal board  
14 where the property is located.

15 (2) On an appeal under paragraph (1) of this subsection, the property tax  
16 assessment appeal board may waive the [45-day] 180-DAY requirement under §  
17 14-502(a)(1) of this subtitle for a taxpayer on good cause shown because of the physical  
18 inability of the taxpayer to meet the [45-day] 180-DAY requirement.

19 14-510.1.

20 (a) For a hearing before a supervisor that relates to the value of property, the  
21 person making the appeal shall receive at least 14 days before the hearing:

22 (1) A COPY OF THE NOTICE PROVIDED UNDER § 8-401 OF THIS  
23 ARTICLE FOR THE PROPERTY THAT IS THE SUBJECT OF THE APPEAL;

24 [(1)] (2) the assessment worksheet or card for the property that is the  
25 subject of the appeal; and

26 [(2)] (3) the sales analysis for the neighborhood or property type of the  
27 property that is the subject of the appeal.

28 (b) The Department shall provide the information required under this section free  
29 of charge.

30 (c) (1) If a person making an appeal before a supervisor appears at the  
31 scheduled hearing and states that the Department has not provided the information  
32 required under this section, the Department shall immediately provide the information.

33 (2) If a person making an appeal receives the information required under

1 this section for the first time on the date of the scheduled hearing, the hearing may be  
2 rescheduled at the option of the person making the appeal to a date that is 14 or more days  
3 after the previously scheduled hearing date.

4 14–511.

5 (a) (1) For a hearing before a property tax assessment appeal board that  
6 relates to the value of property, the person making the appeal shall receive at least 30 days  
7 before the hearing:

8 (I) a list of other comparable properties; AND

9 (II) **A COPY OF THE NOTICE PROVIDED UNDER § 8–401 OF THIS**  
10 **ARTICLE FOR THE PROPERTY THAT IS THE SUBJECT OF THE APPEAL.**

11 (2) The list **PROVIDED IN ACCORDANCE WITH PARAGRAPH (1) OF THIS**  
12 **SUBSECTION** shall identify the location and owner of each comparable property.

13 (3) The list **PROVIDED IN ACCORDANCE WITH PARAGRAPH (1) OF THIS**  
14 **SUBSECTION** shall also include for each comparable property on the list:

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

16 (ii) the assessment and the year or years to which the assessment  
17 applied; and

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

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

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

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

29 (b) For a dwelling as defined in § 9–105 of this article, a property tax assessment  
30 appeal board shall send an order or notice of assessment to the person making the appeal  
31 no later than 30 days after the hearing on the appeal.

32 (c) A property tax assessment appeal board shall include in any order or notice of

1 assessment that it issues:

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

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

4 (3) a statement that:

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

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

8 SECTION 2. AND BE IT FURTHER ENACTED, That, on or before December 31,  
9 2019, the Department of Legislative Services shall report to the General Assembly, in  
10 accordance with § 2–1246 of the State Government Article, on a comparison of the staffing  
11 levels of the State Department of Assessments and Taxation and property tax assessment  
12 appeals boards established under Title 3 of the Tax – Property Article and the staffing  
13 levels of comparable agencies and appellate boards of peer states.

14 SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect  
15 October 1, 2019.