

HOUSE BILL 69

Q1
HB 1290/21 – W&M

(PRE-FILED)

2lr0862
CF 2lr1240

By: **Delegate Amprey**
Requested: October 20, 2021
Introduced and read first time: January 12, 2022
Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **State Department of Assessments and Taxation – Real Property Assessments**
3 **and Appeals**

4 FOR the purpose of requiring the State Department of Assessments and Taxation to
5 publish on the Department’s website certain information relating to the assessment
6 process and methodology used by the Department in determining the value of real
7 property; allowing certain authorities authorized to hear property tax appeals to
8 consider certain criteria when hearing an appeal that relates to the valuation of real
9 property; and generally relating to the State Department of Assessments and
10 Taxation, property assessments, and appeals.

11 BY adding to
12 Article – Tax – Property
13 Section 2–218.2
14 Annotated Code of Maryland
15 (2019 Replacement Volume and 2021 Supplement)

16 BY repealing and reenacting, with amendments,
17 Article – Tax – Property
18 Section 14–516
19 Annotated Code of Maryland
20 (2019 Replacement Volume and 2021 Supplement)

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

23 **Article – Tax – Property**
24 **2–218.2.**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.
[Brackets] indicate matter deleted from existing law.



1 **THE DEPARTMENT SHALL PUBLISH ON THE DEPARTMENT’S WEBSITE A PLAIN**
2 **LANGUAGE DESCRIPTION OF THE FOLLOWING:**

3 **(1) THE METHODOLOGY APPLIED IN THE VALUATION AND**
4 **ASSESSMENT PROCESS;**

5 **(2) ANY ADJUSTMENTS IN VALUE THAT AN ASSESSOR IS AUTHORIZED**
6 **TO MAKE;**

7 **(3) THE CRITERIA USED TO DETERMINE THE DEPRECIATION VALUE**
8 **OF REAL PROPERTY;**

9 **(4) THE CIRCUMSTANCES UNDER WHICH THE DEPARTMENT IS**
10 **REQUIRED TO REVALUE REAL PROPERTY IN ANY YEAR OF A 3-YEAR CYCLE; AND**

11 **(5) ANY OTHER FACTORS RELEVANT TO THE VALUATION OF REAL**
12 **PROPERTY BY THE DEPARTMENT.**

13 14-516.

14 (a) In this section, “appeal authority” includes:

15 (1) a supervisor;

16 (2) the Department;

17 (3) a property tax assessment appeal board;

18 (4) the Maryland Tax Court; and

19 (5) any other court authorized to hear property tax appeals under this
20 subtitle.

21 **(B) IN HEARING AN APPEAL UNDER THIS SUBTITLE THAT RELATES TO THE**
22 **VALUE OF REAL PROPERTY, AN APPEAL AUTHORITY MAY CONSIDER THE FOLLOWING**
23 **CRITERIA IN MAKING ITS FINAL DECISION:**

24 **(1) THE FAIR MARKET VALUE OF THE REAL PROPERTY;**

25 **(2) THE VALUATION AND ASSESSMENT METHODOLOGY EMPLOYED BY**
26 **THE ASSESSOR;**

27 **(3) DEPRECIATION FACTORS;**

1 **(4) THE ASSESSMENT VALUE OF COMPARABLE PROPERTIES; OR**

2 **(5) ANY OTHER CRITERIA RELATED TO THE VALUATION AND**
3 **ASSESSMENT OF REAL PROPERTY.**

4 **[(b)] (C)** (1) Subject to paragraph (2) of this subsection, within 30 days after
5 the Department provides notice to a tax collector to whom property tax was paid that an
6 appeal authority has issued a decision that reduces the assessed value of property, the tax
7 collector shall pay to the taxpayer a full refund of the excess tax paid.

8 (2) The notice required under paragraph (1) of this subsection shall include
9 a list of all properties for which an appeal authority has calculated that a taxpayer is due
10 a refund as a result of a decision by the appeal authority to reduce the assessed value of
11 the property.

12 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
13 October 1, 2022.