

# SENATE BILL 247

Q1  
SB 782/21 – B&T

2lr1240  
CF HB 69

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By: **Senator Hayes**

Introduced and read first time: January 14, 2022

Assigned to: Budget and Taxation

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Committee Report: Favorable with amendments

Senate action: Adopted

Read second time: March 4, 2022

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## CHAPTER \_\_\_\_\_

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; ~~altering the minimum value of property improvements required for a~~  
8 ~~certain revaluation of the property by the Department during a certain 3-year cycle;~~  
9 allowing certain authorities authorized to hear property tax appeals to consider  
10 certain criteria when hearing an appeal that relates to the valuation of real property;  
11 requiring the Department to notify, within a certain number of days after a certain  
12 decision of an appeal authority regarding commercial real property, the governing  
13 body of a county and municipal corporation in which the property is located; and  
14 generally relating to the State Department of Assessments and Taxation, property  
15 assessments, and appeals.

16 BY adding to  
17 Article – Tax – Property  
18 Section 2–218.2  
19 Annotated Code of Maryland  
20 (2019 Replacement Volume and 2021 Supplement)

21 BY repealing and reenacting, with amendments,  
22 Article – Tax – Property  
23 Section ~~8–104(e)(1)~~ and 14–516

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### 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 Annotated Code of Maryland  
2 (2019 Replacement Volume and 2021 Supplement)

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

5 **Article – Tax – Property**

6 **2-218.2.**

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

9 **(1) THE METHODOLOGY APPLIED IN THE VALUATION AND**  
10 **ASSESSMENT PROCESS;**

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

13 **(3) THE CRITERIA USED TO DETERMINE THE DEPRECIATION VALUE**  
14 **OF REAL PROPERTY;**

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

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

19 ~~§ 104.~~

20 ~~(e) (1) In any year of a 3-year cycle, real property shall be revalued if any of~~  
21 ~~the factors listed below causes a change in the value of the real property:~~

22 ~~(i) the zoning classification is changed at the initiative of the owner~~  
23 ~~or anyone having an interest in the property;~~

24 ~~(ii) a change in use or character occurs;~~

25 ~~(iii) substantially completed improvements OR RENOVATIONS are~~  
26 ~~made which add at least [\$100,000] \$50,000 in value to the property;~~

27 ~~(iv) an error in calculation or measurement of the real property~~  
28 ~~caused the value to be erroneous;~~

29 ~~(v) a residential use assessment is terminated pursuant to § 8-226~~  
30 ~~of this title; or~~

1                   ~~(vi) a subdivision occurs. For purposes of this subsection,~~  
 2 ~~“subdivision” means the division of real property into 2 or more parcels by subdivision plat,~~  
 3 ~~condominium plat, time share, metes and bounds, or other means.~~

4 14-516.

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

6                   (1) a supervisor;

7                   (2) the Department;

8                   (3) a property tax assessment appeal board;

9                   (4) the Maryland Tax Court; and

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

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

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

16                   **(2) THE VALUATION AND ASSESSMENT METHODOLOGY EMPLOYED BY**  
 17 **THE ASSESSOR;**

18                   **(3) DEPRECIATION FACTORS; OR**

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

20                   **~~(5)~~ ANY OTHER CRITERIA RELATED TO THE VALUATION AND**  
 21 **ASSESSMENT OF REAL PROPERTY.**

22           **(C) (1) WITHIN 10 DAYS AFTER A DECISION BY AN APPEAL AUTHORITY**  
 23 **THAT REDUCES THE VALUE OF COMMERCIAL REAL PROPERTY BY MORE THAN 20%,**  
 24 **THE DEPARTMENT SHALL NOTIFY THE GOVERNING BODY OF THE COUNTY AND**  
 25 **MUNICIPAL CORPORATION IN WHICH THE PROPERTY IS LOCATED OF THE DECISION.**

26                   **(2) NOTWITHSTANDING ANY OTHER PROVISIONS OF THIS SUBTITLE,**  
 27 **WITHIN 90 DAYS AFTER RECEIVING NOTICE FROM THE DEPARTMENT UNDER**  
 28 **PARAGRAPH (1) OF THIS SUBSECTION, THE GOVERNING BODY OF THE COUNTY OR**  
 29 **MUNICIPAL CORPORATION MAY APPEAL TO THE APPROPRIATE APPEAL AUTHORITY.**

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

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

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

Approved:

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Governor.

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President of the Senate.

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Speaker of the House of Delegates.