

HOUSE BILL 896

Q1

3lr2800
CF SB 885

By: **Delegates Fair, Kerr, Mireku–North, Palakovich Carr, and Vogel**

Introduced and read first time: February 9, 2023

Assigned to: Ways and Means

Committee Report: Favorable with amendments

House action: Adopted

Read second time: March 6, 2023

CHAPTER _____

1 AN ACT concerning

2 **Property Tax Appeals – Commercial and Industrial Property – Fees**

3 FOR the purpose of requiring certain filing fees when filing an appeal of a property tax
4 assessment or classification of commercial or industrial property with an assessed
5 value greater than a certain amount; requiring the filing fees to be refunded to the
6 appellant when the assessment or classification of the property is changed in the
7 appellant’s favor as a result of the appeal; and generally relating to appeals of
8 property tax assessments and classifications.

9 BY repealing and reenacting, with amendments,
10 Article – Tax – Property
11 Section 14–509(a) and (b) and 14–512(f)
12 Annotated Code of Maryland
13 (2019 Replacement Volume and 2022 Supplement)

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

16 **Article – Tax – Property**

17 14–509.

18 (a) (1) **(I)** For property assessed by a supervisor, on or before 30 days from
19 the date of the notice, any taxpayer, a county, a municipal corporation, or the Attorney

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 General may appeal a value or classification in the notice of assessment under § 8–407 of
2 this article to the property tax assessment appeal board where the property is located.

3 **(II) AN APPEAL FILED UNDER SUBPARAGRAPH (I) OF THIS**
4 **PARAGRAPH INVOLVING COMMERCIAL OR INDUSTRIAL PROPERTY WITH AN**
5 **ASSESSED VALUE GREATER THAN \$1,000,000 SHALL BE ACCOMPANIED BY A FILING**
6 **FEE OF \$50.**

7 **(III) THE FEE IMPOSED UNDER SUBPARAGRAPH (II) OF THIS**
8 **PARAGRAPH SHALL BE REFUNDED TO THE APPELLANT IF THE PROPERTY TAX**
9 **ASSESSMENT APPEAL BOARD CHANGES THE VALUE OR CLASSIFICATION OF THE**
10 **PROPERTY IN THE APPELLANT’S FAVOR AS A RESULT OF THE APPEAL.**

11 (2) The property tax assessment appeal board may waive the 30–day
12 requirement under paragraph [(1)] (1)(I) of this subsection for a taxpayer on good cause
13 shown because of the physical inability of the taxpayer to meet the 30–day requirement.

14 (b) (1) For property assessed by a supervisor, on or before 30 days from the
15 date of determination by a supervisor, on a petition for review by a supervisor, the owner
16 may appeal the value or classification in the determination to the property tax assessment
17 appeal board where the property is located.

18 **(2) AN APPEAL FILED UNDER PARAGRAPH (1) OF THIS SUBSECTION**
19 **INVOLVING COMMERCIAL OR INDUSTRIAL PROPERTY WITH AN ASSESSED VALUE**
20 **GREATER THAN \$1,000,000 SHALL BE ACCOMPANIED BY A FILING FEE OF \$50.**

21 **(3) THE FEE IMPOSED UNDER PARAGRAPH (2) OF THIS SUBSECTION**
22 **SHALL BE REFUNDED TO THE APPELLANT IF THE PROPERTY TAX ASSESSMENT**
23 **APPEAL BOARD CHANGES THE VALUE OR CLASSIFICATION OF THE PROPERTY IN THE**
24 **APPELLANT’S FAVOR AS A RESULT OF THE APPEAL.**

25 14–512.

26 (f) (1) Any taxpayer, a municipal corporation, the Attorney General, the
27 Department, or the governing body of a county may appeal a determination made by a
28 property tax assessment appeal board under § 14–509(a) or (b) of this subtitle to the
29 Maryland Tax Court.

30 (2) The appeal shall be made:

31 (i) on or before 30 days after the determination under § 14–509(a)
32 or (b) of this subtitle;

33 (ii) on or before 30 days from the date of mailing a notice of the
34 determination to the address requested under § 14–507 of this subtitle; or

1 (iii) if the appellant is the Department, on or before 30 days from the
2 date the board sends written notice of its determination, by mail or otherwise, to the
3 Department.

4 (3) Unless a taxpayer previously appealed as required by § 14–502 or §
5 14–503 of this subtitle to a property tax assessment appeal board, the taxpayer may not
6 appeal to the Maryland Tax Court under this subsection.

7 (4) An appeal under this subsection shall state:

8 (i) that the value or classification is erroneous because of
9 overvaluation or undervaluation;

10 (ii) that the assessment is unequal because it is made at a higher
11 proportion of value than other property of the same class; or

12 (iii) any other errors that may exist for which an appeal is allowed
13 and because of which the petitioner claims to be injured.

14 (5) **(I) AN APPEAL FILED UNDER THIS SUBSECTION CONTESTING**
15 **THE ASSESSMENT OF COMMERCIAL OR INDUSTRIAL PROPERTY WITH AN ASSESSED**
16 **VALUE GREATER THAN \$1,000,000 SHALL BE ACCOMPANIED BY A FILING FEE OF**
17 **\$100.**

18 **(II) THE FEE IMPOSED UNDER SUBPARAGRAPH (I) OF THIS**
19 **PARAGRAPH SHALL BE REFUNDED TO THE APPELLANT IF THE MARYLAND TAX**
20 **COURT CHANGES THE ASSESSMENT OF THE PROPERTY IN THE APPELLANT'S FAVOR**
21 **AS A RESULT OF THE APPEAL.**

22 (6) (i) Unless extended by the court at the request of a party, the
23 Maryland Tax Court shall hear and determine all appeals under this subsection on or
24 before:

25 1. for an appeal other than an appeal of a determination
26 regarding an assessment for residential property, 120 days from the date the appeal is
27 entered; and

28 2. for an appeal of a determination regarding an assessment
29 for residential property, 90 days from the date the appeal is entered.

30 (ii) Any party to an appeal may request the court to extend the 120
31 or 90 day requirement.

32 (iii) The court may grant an extension if it deems the request to be
33 valid.

1 **[(6)] (7)** For any appeal under this subsection to the Maryland Tax Court,
 2 the Department and the taxpayer shall, at least 10 days before a hearing on the appeal,
 3 exchange any written appraisals to be used for the purpose of placing a value on the
 4 property.

5 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
 6 October 1, 2023.

Approved:

Governor.

Speaker of the House of Delegates.

President of the Senate.