

SENATE BILL 885

Q1

3lr2802
CF HB 896

By: **Senator Rosapepe**

Introduced and read first time: February 9, 2023

Assigned to: Rules

A BILL ENTITLED

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; and generally relating to appeals of property
6 tax assessments and classifications.

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

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

14 **Article – Tax – Property**

15 14–509.

16 (a) (1) **(I)** For property assessed by a supervisor, on or before 30 days from
17 the date of the notice, any taxpayer, a county, a municipal corporation, or the Attorney
18 General may appeal a value or classification in the notice of assessment under § 8–407 of
19 this article to the property tax assessment appeal board where the property is located.

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

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



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

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

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

11 14-512.

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

16 (2) The appeal shall be made:

17 (i) on or before 30 days after the determination under § 14-509(a)
18 or (b) of this subtitle;

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

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

24 (3) Unless a taxpayer previously appealed as required by § 14-502 or §
25 14-503 of this subtitle to a property tax assessment appeal board, the taxpayer may not
26 appeal to the Maryland Tax Court under this subsection.

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

28 (i) that the value or classification is erroneous because of
29 overvaluation or undervaluation;

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

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

1 (5) AN APPEAL FILED UNDER THIS SUBSECTION CONTESTING THE
2 ASSESSMENT OF COMMERCIAL OR INDUSTRIAL PROPERTY WITH AN ASSESSED
3 VALUE GREATER THAN \$1,000,000 SHALL BE ACCOMPANIED BY A FILING FEE OF
4 \$100.

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

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

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

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

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

17 [(6)] (7) For any appeal under this subsection to the Maryland Tax Court,
18 the Department and the taxpayer shall, at least 10 days before a hearing on the appeal,
19 exchange any written appraisals to be used for the purpose of placing a value on the
20 property.

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