Q1 4lr0023 (PRE-FILED) CF HB 174

By: Chair, Budget and Taxation Committee (By Request - Departmental - Assessments and Taxation)

Requested: September 10, 2023

Introduced and read first time: January 10, 2024

Assigned to: Budget and Taxation

## A BILL ENTITLED

1 AN ACT concerning 2 Property Tax Assessment - Appeals to Maryland Tax Court - Filing Fee 3 FOR the purpose of requiring a taxpayer, when filing an appeal to the Maryland Tax Court 4 of a property tax assessment for certain income-producing property, to pay a certain fee to the Maryland Tax Court; and generally relating to appeals of property tax 5 6 assessments. 7 BY repealing and reenacting, with amendments, 8 Article – Tax – Property 9 Section 14–512(f) Annotated Code of Maryland 10 (2019 Replacement Volume and 2023 Supplement) 11 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 14-512. 16 Any taxpayer, a municipal corporation, the Attorney General, the 17 Department, or the governing body of a county may appeal a determination made by a 18 property tax assessment appeal board under § 14-509(a) or (b) of this subtitle to the Maryland Tax Court. 19 20(2) The appeal shall be made: 21(i) on or before 30 days after the determination under § 14–509(a) 22 or (b) of this subtitle;

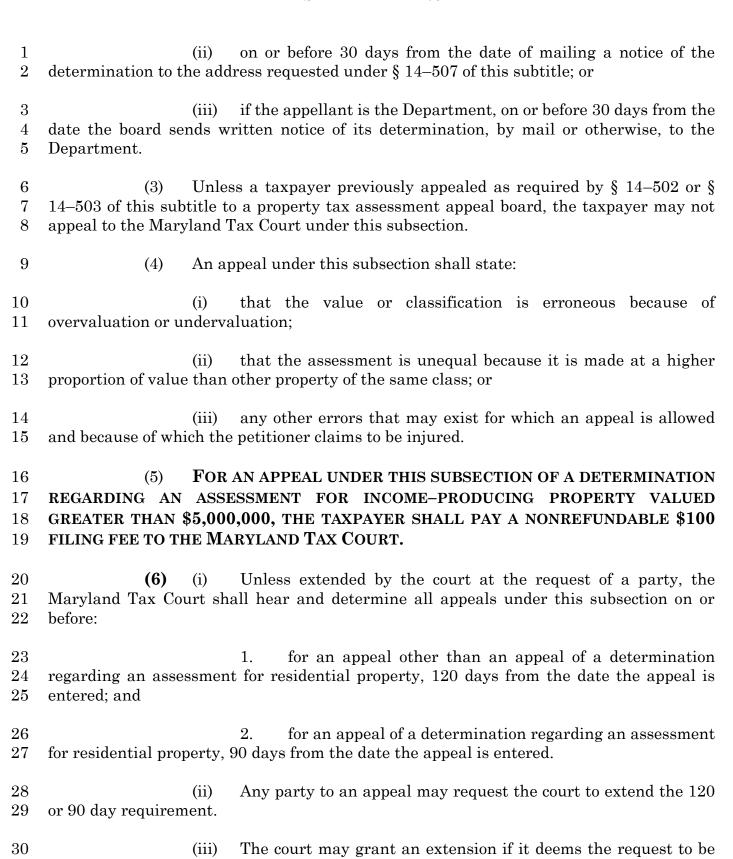
EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



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valid.



- [(6)] (7) For any appeal under this subsection to the Maryland Tax Court, the Department and the taxpayer shall, at least 10 days before a hearing on the appeal, exchange any written appraisals to be used for the purpose of placing a value on the property.
- SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 6 1,2024.