

SENATE BILL 279

Q1

(PRE-FILED)

4lr0023
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
5 fee to the Maryland Tax Court; and generally relating to appeals of property tax
6 assessments.

7 BY repealing and reenacting, with amendments,

8 Article – Tax – Property

9 Section 14–512(f)

10 Annotated Code of Maryland

11 (2019 Replacement Volume and 2023 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 14–512.

16 (f) (1) 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
19 Maryland Tax Court.

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.



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

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

6 (3) Unless a taxpayer previously appealed as required by § 14–502 or §
7 14–503 of this subtitle to a property tax assessment appeal board, the taxpayer may not
8 appeal to the Maryland Tax Court under this subsection.

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

10 (i) that the value or classification is erroneous because of
11 overvaluation or undervaluation;

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

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

16 (5) **FOR AN APPEAL UNDER THIS SUBSECTION OF A DETERMINATION**
17 **REGARDING AN ASSESSMENT FOR INCOME–PRODUCING PROPERTY VALUED**
18 **GREATER THAN \$5,000,000, THE TAXPAYER SHALL PAY A NONREFUNDABLE \$100**
19 **FILING FEE TO THE MARYLAND TAX COURT.**

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

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

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

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

30 (iii) The court may grant an extension if it deems the request to be
31 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 July
6 1, 2024.