

SENATE BILL 1027

Q1

EMERGENCY BILL

4r0601
CF HB 1488

By: **Senator Guzzone**

Introduced and read first time: February 2, 2024

Assigned to: Budget and Taxation

Committee Report: Favorable with amendments

Senate action: Adopted

Read second time: February 26, 2024

Returned to second reading: February 29, 2024

Senate action: Adopted with floor amendments

Read second time: February 29, 2024

CHAPTER _____

1 AN ACT concerning

2 **Property Tax – Appeals – Definition of “Taxpayer”**

3 FOR the purpose of defining “taxpayer” for purposes of certain provisions of law concerning
4 property tax appeals to mean a person with ~~a legal~~ an ownership interest or a
5 leasehold interest in a property that is subject to an appeal; applying this Act
6 retroactively; and generally relating to property tax appeals.

7 BY repealing and reenacting, with amendments,
8 Article – Tax – Property
9 Section 14–501
10 Annotated Code of Maryland
11 (2019 Replacement Volume and 2023 Supplement)

12 BY repealing and reenacting, without amendments,
13 Article – Tax – Property
14 Section 14–502(a)(1), 14–509(a)(1), and 14–512(a)
15 Annotated Code of Maryland
16 (2019 Replacement Volume and 2023 Supplement)

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

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 **Article – Tax – Property**

2 14–501.

3 (A) In this subtitle[, “petition] **THE FOLLOWING WORDS HAVE THE MEANINGS**
4 **INDICATED.**

5 (B) **“PETITION for review”** means a petition for reclassification or revaluation of
6 property.

7 (C) **“TAXPAYER” MEANS A PERSON WHO HAS ~~A LEGAL~~ AN OWNERSHIP**
8 **INTEREST OR A LEASEHOLD INTEREST IN A PROPERTY THAT IS SUBJECT TO AN**
9 **APPEAL.**

10 14–502.

11 (a) (1) Except as provided in paragraph (2) of this subsection and as otherwise
12 provided by § 14–503 of this subtitle, for property assessed by a supervisor, any taxpayer,
13 a county, a municipal corporation, or the Attorney General may submit a written appeal to
14 the supervisor as to a value or classification in a notice of assessment on or before 45 days
15 from the date of the notice.

16 14–509.

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

21 14–512.

22 (a) Any taxpayer, the governing body of a county, a municipal corporation, or the
23 Attorney General may appeal a final action by the Department on an appeal under §
24 14–504 of this subtitle to the Maryland Tax Court. The appeal shall be made on or before
25 30 days from:

26 (1) the date of the final action of the Department; or

27 (2) the earlier of the date of delivery or mailing of the notice of the final
28 action to the address specified under § 14–507 of this subtitle, if a request is made under §
29 14–507 of this subtitle.

30 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall be construed to
31 apply retroactively and shall be applied to and interpreted to affect any petition for review
32 filed after December 1, 2022, of an assessment of property. Additional property tax collected

1 as a result of a petition for review filed by anyone other than a taxpayer as defined in §
2 14-501 of the Tax – Property Article as enacted by this Act, shall be refunded.

3 SECTION 3. AND BE IT FURTHER ENACTED, That this Act is an emergency
4 measure, is necessary for the immediate preservation of the public health or safety, has
5 been passed by a yea and nay vote supported by three-fifths of all the members elected to
6 each of the two Houses of the General Assembly, and shall take effect from the date it is
7 enacted.

Approved:

Governor.

President of the Senate.

Speaker of the House of Delegates.