

HOUSE BILL 1088

Q1

6lr2833
CF SB 735

By: **Delegate Spiegel**

Introduced and read first time: February 10, 2026

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax – Petition to Review Value of Commercial Real Property**

3 FOR the purpose of authorizing a county or a municipal corporation to submit a certain
4 petition for review to appeal the value of commercial real property located in the
5 county or municipal corporation and sold to a new owner under certain
6 circumstances; and generally relating to the assessment of real property.

7 BY repealing and reenacting, with amendments,

8 Article – Tax – Property

9 Section 8–415 and 14–503

10 Annotated Code of Maryland

11 (2019 Replacement Volume and 2025 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 8–415.

16 **(A)** The owner of real property may submit a petition for review as provided by §
17 14–503(a) of this article.

18 **(B) A COUNTY OR A MUNICIPAL CORPORATION MAY SUBMIT A PETITION FOR**
19 **REVIEW AS PROVIDED IN § 14–503(B) OF THIS ARTICLE.**

20 14–503.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 (a) A taxpayer may appeal the value or classification of the real property by
2 submitting a petition for review to the supervisor on or before the date of finality for the
3 next taxable year.

4 (b) **(1) A COUNTY OR A MUNICIPAL CORPORATION MAY SUBMIT A**
5 **PETITION FOR REVIEW TO THE SUPERVISOR ON OR BEFORE THE DATE OF FINALITY**
6 **FOR THE NEXT TAXABLE YEAR TO APPEAL THE VALUE OF COMMERCIAL REAL**
7 **PROPERTY:**

8 (I) LOCATED IN THE COUNTY OR MUNICIPAL CORPORATION;
9 AND

10 (II) SOLD TO A NEW OWNER, IF THE TOTAL SALES PRICE OF THE
11 PROPERTY IS 20% OR MORE THAN THE TOTAL SALES PRICE WHEN THE PROPERTY
12 WAS PREVIOUSLY SOLD.

13 **(2) THE DEPARTMENT SHALL ADOPT PROCEDURES TO CARRY OUT**
14 **THIS SUBSECTION.**

15 (C) If the requirements of subsection (a) OR (B) of this section are met, the
16 supervisor or the supervisor's designee shall hold a hearing as provided under § 14-510 of
17 this subtitle.

18 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
19 October 1, 2026.