

SENATE BILL 467

Q1

8lr2304

By: **Senators Peters, Currie, DeGrange, Edwards, Kasemeyer, King, Kramer, McFadden, Pugh, Robey, Simonaire, Stoltzfus, and Zirkin**
Introduced and read first time: February 1, 2008
Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax – Assessment Appeal Procedures**

3 FOR the purpose of providing that for certain property tax appeals the supervisor of
4 assessments has the burden to demonstrate that a certain value or classification
5 in a notice of property assessment is correct; and generally relating to appeal
6 procedures for property tax assessments.

7 BY repealing and reenacting, with amendments,
8 Article – Tax – Property
9 Section 14–509 and 14–512
10 Annotated Code of Maryland
11 (2007 Replacement Volume)

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

14 **Article – Tax – Property**

15 14–509.

16 (a) (1) 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
19 of this article to the property tax assessment appeal board where the property is
20 located.

21 (2) The property tax assessment appeal board may waive the 30–day
22 requirement under paragraph (1) of this subsection for a taxpayer on good cause
23 shown because of the physical inability of the taxpayer to meet the 30–day
24 requirement.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



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

5 (c) On or before 30 days from the date of the final determination, any
6 taxpayer may appeal a final determination of a property tax credit or relief under §§
7 9–101, 9–102, and 9–104 of this article, to the property tax assessment appeal board
8 where the property is located.

9 (d) The landowner or the Maryland Agricultural Land Preservation
10 Foundation may appeal the value of an easement determined under § 2–511 of the
11 Agriculture Article to the property tax assessment appeal board where the property is
12 located.

13 (e) (1) On or before 30 days from the date of a supervisor’s denial of a
14 hearing based on failure to meet the 45–day requirement under § 14–502(a)(1) of this
15 subtitle, the taxpayer may appeal the denial to the property tax assessment appeal
16 board where the property is located.

17 (2) On an appeal under paragraph (1) of this subsection, the property
18 tax assessment appeal board may waive the 45–day requirement under § 14–502(a)(1)
19 of this subtitle for a taxpayer on good cause shown because of the physical inability of
20 the taxpayer to meet the 45–day requirement.

21 (f) If the requirements of subsections (a), (b), (c), (d), or (e) of this section are
22 met, the property tax assessment appeal board shall hold a hearing, as provided under
23 § 14–510(b) of this subtitle.

24 (g) For any appeal under this section in which the value of property is at
25 issue, at least 10 days before a hearing on the appeal, the Department and the
26 taxpayer shall exchange any written appraisals to be used for the purpose of placing a
27 value on the property.

28 **(H) ON AN APPEAL OF A PROPERTY ASSESSMENT BY A TAXPAYER**
29 **UNDER THIS SECTION, THE SUPERVISOR HAS THE BURDEN OF DEMONSTRATING**
30 **THAT THE VALUE OR CLASSIFICATION IN THE NOTICE OF ASSESSMENT UNDER §**
31 **8–407 OF THIS ARTICLE IS CORRECT UNDER THE RELEVANT PROVISIONS OF**
32 **THIS ARTICLE.**

33 14–512.

34 (a) Any taxpayer, the governing body of a county, a municipal corporation, or
35 the Attorney General may appeal a final action by the Department on an appeal under
36 § 14–504 of this subtitle to the Maryland Tax Court. The appeal shall be made on or
37 before 30 days from:

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

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

5 (b) The person against whom final action has been taken by the Department
6 under § 14–506 of this subtitle may appeal the action to the Maryland Tax Court on or
7 before 30 days after the earlier of the delivery or mailing of a notice of final action by
8 the Department.

9 (c) Except as provided in subsection (d) of this section, the person who
10 submitted a property tax refund claim under Subtitle 9 of this title, the Department, a
11 county, or a municipal corporation may appeal a final determination of a property tax
12 refund claim by a refunding authority to the Maryland Tax Court on or before 30 days
13 from the date that the refunding authority mails the notice of its determination.

14 (d) The person who submitted a tax refund claim under § 14–907 or § 14–908
15 of this title may appeal any final action taken under § 14–911 of this title to the
16 Maryland Tax Court on or before 30 days from the date that the notice of disallowance
17 is received by the person. However, if a refund claim under § 14–911 of this title is not
18 allowed or disallowed on or before 6 months from the date of filing the claim, the
19 person who filed the claim may:

20 (1) deem the claim to be finally disallowed; and

21 (2) submit an appeal to the Maryland Tax Court.

22 (e) On or before 30 days from the date of the determination, any taxpayer,
23 the State, a county, or a municipal corporation may appeal a determination of a
24 property tax credit or relief under § 14–509(c) of this subtitle by a property tax
25 assessment appeal board to the Maryland Tax Court.

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

30 (2) The appeal shall be made:

31 (i) on or before 30 days after the determination under §
32 14–509(a) or (b) of this subtitle;

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

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

4 (3) Unless a taxpayer previously appealed as required by § 14–502 or §
5 14–503 of this subtitle to a property tax assessment appeal board, the taxpayer may
6 not appeal to the Maryland Tax Court under this subsection.

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

8 (i) that the value or classification is erroneous because of
9 overvaluation or undervaluation;

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

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

14 (5) (i) The Maryland Tax Court shall hear and determine all
15 appeals under this subsection on or before 120 days from the date the appeal is
16 entered, unless extended by the court at the request of a party.

17 (ii) Any party to an appeal may request the court to extend the
18 120 day requirement.

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

21 (6) For any appeal under this subsection to the Maryland Tax Court,
22 the Department and the taxpayer shall, at least 10 days before a hearing on the
23 appeal, exchange any written appraisals to be used for the purpose of placing a value
24 on the property.

25 (g) An appeal to the Maryland Tax Court under this section shall be deemed
26 to be filed within the time allowed for the appeal if a written petition is mailed to the
27 Maryland Tax Court with a postmark date within the time allowed for the appeal.

28 **(H) ON AN APPEAL OF A PROPERTY ASSESSMENT BY A TAXPAYER**
29 **UNDER SUBSECTION (F) OF THIS SECTION, THE SUPERVISOR HAS THE BURDEN**
30 **OF DEMONSTRATING THAT THE VALUE OR CLASSIFICATION IN THE NOTICE OF**
31 **ASSESSMENT UNDER § 8–407 OF THIS ARTICLE IS CORRECT UNDER THE**
32 **RELEVANT PROVISIONS OF THIS ARTICLE.**

33 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
34 July 1, 2008.