

SENATE BILL 300

Q1, P1

9lr0634
CF HB 117

By: **Senators Glassman, Astle, Colburn, Garagiola, Jacobs, Klausmeier,
Mooney, Munson, Peters, and Stone**
Introduced and read first time: January 28, 2009
Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **State Department of Assessments and Taxation – Property Tax Assessment**
3 **Appeals Ombudsman**

4 FOR the purpose of requiring the Director of the State Department of Assessments
5 and Taxation to designate a property tax assessment appeals ombudsman;
6 establishing certain duties of the property tax assessment appeals ombudsman;
7 and generally relating to a property tax assessment appeals ombudsman.

8 BY renumbering

9 Article – Tax – Property
10 Section 1–403
11 to be Section 1–404
12 Annotated Code of Maryland
13 (2007 Replacement Volume and 2008 Supplement)

14 BY adding to

15 Article – Tax – Property
16 Section 1–403
17 Annotated Code of Maryland
18 (2007 Replacement Volume and 2008 Supplement)

19 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF
20 MARYLAND, That Section(s) 1–403 of Article – Tax – Property of the Annotated Code
21 of Maryland be renumbered to be Section(s) 1–404.

22 SECTION 2. AND BE IT FURTHER ENACTED, That the Laws of Maryland
23 read as follows:

24 **Article – Tax – Property**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 **1-403.**

2 (A) THE DIRECTOR SHALL DESIGNATE A PROPERTY TAX ASSESSMENT
3 APPEALS OMBUDSMAN TO SERVE AS THE PRIMARY POINT OF CONTACT FOR
4 RESIDENTIAL PROPERTY OWNERS INVOLVED IN THE PROPERTY TAX
5 ASSESSMENT APPEALS PROCESS.

6 (B) THE PROPERTY TAX ASSESSMENT APPEALS OMBUDSMAN SHALL
7 PROVIDE INDEPENDENT ASSISTANCE REGARDING PROPERTY TAX ASSESSMENT
8 APPEALS PROCEDURES AND THE PROPERTY OWNER'S RIGHTS IN THE PROPERTY
9 TAX ASSESSMENT APPEALS PROCESS.

10 SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect
11 July 1, 2009.