

SENATE BILL 69

Q1

1lr1067

By: **Senator Glassman**

Introduced and read first time: January 19, 2011

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax – Assessment Appeal Hearings – Right to Record**

3 FOR the purpose of authorizing a taxpayer to record certain property tax appeal
4 hearings at the taxpayer's expense; adding a certain right of taxpayers in the
5 Property Owner's Bill of Rights; and generally relating to certain rights of
6 property owners.

7 BY repealing and reenacting, with amendments,
8 Article – Tax – Property
9 Section 1–402 and 14–510
10 Annotated Code of Maryland
11 (2007 Replacement Volume and 2010 Supplement)

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 1–402.

16 Property owners in this State have the following rights:

17 (1) (i) the right to an assessment notice upon reassessment, as
18 provided in § 8–401 of this article, that clearly explains:

19 1. the property owner's right to appeal an assessment;

20 2. that the determination of value is based upon
21 information contained in the valuation records of the Department; and

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 3. the property owner's right of access to the valuation
2 records of the Department; and

3 (ii) the right to receive information concerning the calculation of
4 the assessment and description of the property on the Department's website;

5 (2) the right to obtain, at no charge:

6 (i) a brochure explaining the valuation and assessment process;

7 (ii) the record card and assessment work sheet for the property
8 that is the subject of an assessment; and

9 (iii) a brochure explaining the record card and assessment work
10 sheet, their pertinent parts, and an example and definition of commonly used
11 appraisal terms;

12 (3) the right of access to the property assessment roll;

13 (4) the right to appeal an assessment within 45 days of the notice of
14 assessment, as provided in § 14-502 of this article, and to assist in an appeal, to
15 obtain:

16 (i) at no charge, a brochure explaining the assessment appeal
17 process;

18 (ii) at no charge, a copy of the sales analysis for the area in
19 which the property is located; and

20 (iii) for a reasonable fee, copies of record cards and assessment
21 work sheets for other similar properties, as provided in § 14-201 of this article;

22 (5) the right to be provided with an alternate site or an evening or
23 Saturday assessment appeal hearing, as provided in § 8-412 of this article;

24 (6) the right to an assessment appeal hearing conducted by telephone,
25 in accordance with the standards and procedures of the Department;

26 (7) the right to postponement of an assessment appeal hearing one
27 time without cause at the property owner's request, and additional postponements
28 only for good cause;

29 (8) during an appeal hearing, the right to a review and explanation by
30 the assessor of the items and values shown on the assessment work sheet and record
31 card;

1 (9) **THE RIGHT TO RECORD AN APPEAL HEARING AT THE**
2 **PROPERTY OWNER’S EXPENSE;**

3 **(10)** after an appeal hearing, the right to:

4 (i) not have an assessment increased during the current 3–year
5 cycle because of information ascertained at an appeal hearing on residential property;
6 and

7 (ii) a reinspection of a property, upon request, to review updated
8 information revealed during an appeal hearing that could result in a decreased
9 assessment;

10 **[(10)] (11)** notwithstanding the failure to file an appeal within 45 days,
11 the right to require the Department to review and correct any mathematical, clerical,
12 measurement, or other technical errors used as the basis for an assessment, as
13 provided in § 8–419 of this article;

14 **[(11)] (12)** the right to file a petition for review within any year of the
15 3–year assessment cycle, as provided in § 8–415 of this article;

16 **[(12)] (13)** the right to the consideration of the facts and reasons stated
17 in a decision on an appeal from the Property Tax Appeal Board or the Maryland Tax
18 Court when the assessment of a property is next reviewed, as provided in § 8–205 of
19 this article; and

20 **[(13)] (14)** the right to be notified of the availability of State property
21 tax credits, including the homestead property tax credit, the homeowners property tax
22 credit, and the renters tax credit.

23 14–510.

24 (a) In this section, “hearing” means a hearing held on an appeal under §
25 14–502, § 14–503, § 14–504, or § 14–509 of this subtitle.

26 (b) **(1)** A hearing is informal and any party in interest may submit to the
27 Department, supervisor, or the property tax assessment appeal board any information
28 that bears on the appeal without regard to the technical rules of evidence.

29 **(2) THE TAXPAYER MAY RECORD THE HEARING AT THE**
30 **TAXPAYER’S EXPENSE.**

31 (c) If a person submits a request that meets the requirements of § 14–507 of
32 this subtitle, the supervisor’s or the board’s action or refusal to act does not operate
33 against the person until a statement of the order in the action or refusal to act is
34 mailed to the address specified by the person.

1 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
2 October 1, 2011.