

SENATE BILL 69

Q1

11r1067
CF HB 141

By: **Senator Glassman**

Introduced and read first time: January 19, 2011

Assigned to: Budget and Taxation

Committee Report: Favorable with amendments

Senate action: Adopted

Read second time: February 4, 2011

CHAPTER _____

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; providing that the State Department of
5 Assessments and Taxation may not be required to provide recording equipment;
6 providing that the Department is not required to update printed copies of the
7 Property Owner's Bill of Rights until the next scheduled printing; requiring the
8 Department to update the Department's Web site to reflect changes made in
9 this Act; adding a certain right of taxpayers in the Property Owner's Bill of
10 Rights; and generally relating to certain rights of property owners.

11 BY repealing and reenacting, with amendments,
12 Article – Tax – Property
13 Section 1–402 and 14–510
14 Annotated Code of Maryland
15 (2007 Replacement Volume and 2010 Supplement)

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

18 **Article – Tax – Property**

19 1–402.

20 Property owners in this State have the following rights:

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

3 1. the property owner’s right to appeal an assessment;

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

6 3. the property owner’s right of access to the valuation
7 records of the Department; and

8 (ii) the right to receive information concerning the calculation of
9 the assessment and description of the property on the Department’s website;

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

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

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

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

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

18 (4) the right to appeal an assessment within 45 days of the notice of
19 assessment, as provided in § 14–502 of this article, and to assist in an appeal, to
20 obtain:

21 (i) at no charge, a brochure explaining the assessment appeal
22 process;

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

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

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

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

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

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

7 (9) **THE RIGHT TO RECORD AN APPEAL HEARING AT THE**
8 **PROPERTY OWNER'S EXPENSE;**

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

10 (i) not have an assessment increased during the current 3-year
11 cycle because of information ascertained at an appeal hearing on residential property;
12 and

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

16 [(10)] (11) notwithstanding the failure to file an appeal within 45 days,
17 the right to require the Department to review and correct any mathematical, clerical,
18 measurement, or other technical errors used as the basis for an assessment, as
19 provided in § 8-419 of this article;

20 [(11)] (12) the right to file a petition for review within any year of the
21 3-year assessment cycle, as provided in § 8-415 of this article;

22 [(12)] (13) the right to the consideration of the facts and reasons stated
23 in a decision on an appeal from the Property Tax Appeal Board or the Maryland Tax
24 Court when the assessment of a property is next reviewed, as provided in § 8-205 of
25 this article; and

26 [(13)] (14) the right to be notified of the availability of State property
27 tax credits, including the homestead property tax credit, the homeowners property tax
28 credit, and the renters tax credit.

29 14-510.

30 (a) In this section, "hearing" means a hearing held on an appeal under §
31 14-502, § 14-503, § 14-504, or § 14-509 of this subtitle.

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

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

3 **(3) THE DEPARTMENT MAY NOT BE REQUIRED TO PROVIDE**
4 **RECORDING EQUIPMENT UNDER PARAGRAPH (2) OF THIS SUBSECTION.**

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

9 SECTION 2. AND BE IT FURTHER ENACTED, That the State Department of
10 Assessments and Taxation is not required to update the printed copies of the Property
11 Owner’s Bill of Rights to reflect changes made in this Act until the next scheduled
12 printing of the Property Owner’s Bill of Rights. The Department shall update the
13 Property Owner’s Bill of Rights on the Department’s Web site to reflect changes made
14 in this Act.

15 SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect
16 October 1, 2011.

Approved:

Governor.

President of the Senate.

Speaker of the House of Delegates.