

HOUSE BILL 1252

Q1

0lr3087

By: **Delegates Solomon, Korman, and P. Young**

Introduced and read first time: February 7, 2020

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax – Appeals of Assessments – Commercial Real Property**

3 FOR the purpose of increasing the number of days in which a county may appeal a notice
4 of assessment for commercial real property to a certain supervisor of assessments or
5 a certain property tax assessment appeal board; and generally relating to appeals of
6 property valuation and classification.

7 BY repealing and reenacting, with amendments,
8 Article – Tax – Property
9 Section 14–502(a) and 14–509(a)
10 Annotated Code of Maryland
11 (2019 Replacement Volume)

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 14–502.

16 (a) (1) Except as provided in paragraph [(2)] **PARAGRAPHS (2) AND (3)** of
17 this subsection and as otherwise provided by § 14–503 of this subtitle, for property assessed
18 by a supervisor, any taxpayer, a county, a municipal corporation, or the Attorney General
19 may submit a written appeal to the supervisor as to a value or classification in a notice of
20 assessment on or before 45 days from the date of the notice.

21 (2) If any real property is transferred after January 1 and before the
22 beginning of the next taxable year to a new owner, the new owner may submit a written
23 appeal as to a value or classification on or before 60 days after the date of the transfer.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



(3) FOR COMMERCIAL REAL PROPERTY ASSESSED BY A SUPERVISOR, A COUNTY MAY SUBMIT A WRITTEN APPEAL TO THE SUPERVISOR AS TO A VALUE OR CLASSIFICATION IN A NOTICE OF ASSESSMENT ON OR BEFORE 180 DAYS FROM THE DATE OF THE NOTICE.

[(3)] (4) The date of transfer of any real property under this section shall be the effective date of the deed as described in § 3-201 of the Real Property Article.

[(4)] (5) (i) If the date of recordation of the deed evidencing the transfer is after June 30, the taxpayer must submit a copy of the executed deed evidencing the date of transfer as a condition to maintaining its right to appeal under subsection (a)(2) of this section.

(ii) If a copy of the executed deed is not presented at or before the appeal hearing, the appeal may be dismissed by the supervisor.

14-509.

(a) (1) **[For] EXCEPT AS PROVIDED IN PARAGRAPH (3) OF THIS SUBSECTION, FOR** property assessed by a supervisor, on or before 30 days from the date of the notice, any taxpayer, a county, a municipal corporation, or the Attorney General may appeal a value or classification in the notice of assessment under § 8-407 of this article to the property tax assessment appeal board where the property is located.

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

(3) FOR COMMERCIAL REAL PROPERTY ASSESSED BY A SUPERVISOR, ON OR BEFORE 180 DAYS FROM THE DATE OF THE NOTICE, A COUNTY MAY APPEAL A VALUE OR CLASSIFICATION IN THE NOTICE OF ASSESSMENT UNDER § 8-407 OF THIS ARTICLE TO THE PROPERTY TAX ASSESSMENT APPEAL BOARD WHERE THE PROPERTY IS LOCATED.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect October 1, 2020.