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

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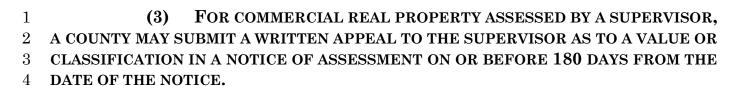
## Property Tax - Appeals of Assessments - Commercial Real Property

- FOR the purpose of increasing the number of days in which a county may appeal a notice 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.
- (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
- 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
- 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.





- 5 **[(3)] (4)** The date of transfer of any real property under this section shall 6 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.
- 11 (ii) If a copy of the executed deed is not presented at or before 12 the appeal hearing, the appeal may be dismissed by the supervisor.
- 13 14-509.
- 14 (a) (1) [For] EXCEPT AS PROVIDED IN PARAGRAPH (3) OF THIS
  15 SUBSECTION, FOR property assessed by a supervisor, on or before 30 days from the date
  16 of the notice, any taxpayer, a county, a municipal corporation, or the Attorney General may
  17 appeal a value or classification in the notice of assessment under § 8–407 of this article to
  18 the property tax assessment appeal board where the property is located.
- 19 (2) The property tax assessment appeal board may waive the 30-day 20 requirement under paragraph (1) of this subsection for a taxpayer on good cause shown 21 because of the physical inability of the taxpayer to meet the 30-day requirement.
- 22 (3) FOR COMMERCIAL REAL PROPERTY ASSESSED BY A SUPERVISOR,
  23 ON OR BEFORE 180 DAYS FROM THE DATE OF THE NOTICE, A COUNTY MAY APPEAL A
  24 VALUE OR CLASSIFICATION IN THE NOTICE OF ASSESSMENT UNDER § 8–407 OF THIS
  25 ARTICLE TO THE PROPERTY TAX ASSESSMENT APPEAL BOARD WHERE THE
  26 PROPERTY IS LOCATED.
- SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect October 1, 2020.