

HOUSE BILL 69

Q1

(2lr0862)

ENROLLED BILL

— Ways and Means/Budget and Taxation —

Introduced by **Delegate Amprey**

Read and Examined by Proofreaders:

Proofreader.

Proofreader.

Sealed with the Great Seal and presented to the Governor, for his approval this

_____ day of _____ at _____ o'clock, _____ M.

Speaker.

CHAPTER _____

1 AN ACT concerning

2 **State Department of Assessments and Taxation – Real Property Assessments**
3 **and Appeals**

4 FOR the purpose of requiring the State Department of Assessments and Taxation to
5 publish on the Department’s website certain information relating to the assessment
6 process and methodology used by the Department in determining the value of real
7 property; allowing certain authorities authorized to hear property tax appeals to
8 consider certain criteria when hearing an appeal that relates to the valuation of real
9 property; *requiring an appeal authority to notify, within a certain number of days*
10 *after a certain decision of the appeal authority regarding commercial real property,*
11 *the governing body of a county and municipal corporation in which the property is*
12 *located;* and generally relating to the State Department of Assessments and
13 Taxation, property assessments, and appeals.

14 BY adding to

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.

Italics indicate opposite chamber/conference committee amendments.



1 Article – Tax – Property
2 Section 2–218.2
3 Annotated Code of Maryland
4 (2019 Replacement Volume and 2021 Supplement)

5 BY repealing and reenacting, with amendments,
6 Article – Tax – Property
7 Section 14–516
8 Annotated Code of Maryland
9 (2019 Replacement Volume and 2021 Supplement)

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

12 **Article – Tax – Property**

13 **2–218.2.**

14 **THE DEPARTMENT SHALL PUBLISH ON THE DEPARTMENT’S WEBSITE A PLAIN**
15 **LANGUAGE DESCRIPTION OF THE FOLLOWING:**

16 **(1) THE METHODOLOGY APPLIED IN THE VALUATION AND**
17 **ASSESSMENT PROCESS;**

18 **(2) ANY ADJUSTMENTS IN VALUE THAT AN ASSESSOR IS AUTHORIZED**
19 **TO MAKE;**

20 **(3) THE CRITERIA USED TO DETERMINE THE DEPRECIATION VALUE**
21 **OF REAL PROPERTY;**

22 **(4) THE CIRCUMSTANCES UNDER WHICH THE DEPARTMENT IS**
23 **REQUIRED TO REVALUE REAL PROPERTY IN ANY YEAR OF A 3–YEAR CYCLE; AND**

24 **(5) ANY OTHER FACTORS RELEVANT TO THE VALUATION OF REAL**
25 **PROPERTY BY THE DEPARTMENT.**

26 14–516.

27 (a) In this section, “appeal authority” includes:

28 (1) a supervisor;

29 (2) the Department;

30 (3) a property tax assessment appeal board;

1 (4) the Maryland Tax Court; and

2 (5) any other court authorized to hear property tax appeals under this
3 subtitle.

4 (B) IN HEARING AN APPEAL UNDER THIS SUBTITLE THAT RELATES TO THE
5 VALUE OF REAL PROPERTY, AN APPEAL AUTHORITY MAY CONSIDER THE FOLLOWING
6 CRITERIA IN MAKING ITS FINAL DECISION:

7 (1) THE FAIR MARKET VALUE OF THE REAL PROPERTY;

8 (2) THE VALUATION AND ASSESSMENT METHODOLOGY EMPLOYED BY
9 THE ASSESSOR;

10 (3) DEPRECIATION FACTORS; OR

11 (4) ~~THE ASSESSMENT VALUE OF COMPARABLE PROPERTIES; OR~~

12 ~~(5)~~ ANY OTHER CRITERIA RELATED TO THE VALUATION AND
13 ASSESSMENT OF REAL PROPERTY.

14 (C) (1) WITHIN 10 DAYS AFTER A DECISION BY AN APPEAL AUTHORITY
15 THAT REDUCES THE VALUE OF COMMERCIAL REAL PROPERTY BY MORE THAN 20%,
16 THE APPEAL AUTHORITY SHALL NOTIFY THE GOVERNING BODY OF THE COUNTY AND
17 MUNICIPAL CORPORATION IN WHICH THE PROPERTY IS LOCATED OF THE DECISION.

18 (2) NOTWITHSTANDING ANY OTHER PROVISIONS OF THIS SUBTITLE,
19 WITHIN 90 DAYS AFTER RECEIVING NOTICE FROM THE APPEAL AUTHORITY UNDER
20 PARAGRAPH (1) OF THIS SUBSECTION, THE GOVERNING BODY OF THE COUNTY OR
21 MUNICIPAL CORPORATION MAY APPEAL TO THE APPROPRIATE APPEAL AUTHORITY.

22 [(b)] ~~(C)~~ (D) (1) Subject to paragraph (2) of this subsection, within 30 days after
23 the Department provides notice to a tax collector to whom property tax was paid that an
24 appeal authority has issued a decision that reduces the assessed value of property, the tax
25 collector shall pay to the taxpayer a full refund of the excess tax paid.

26 (2) The notice required under paragraph (1) of this subsection shall include
27 a list of all properties for which an appeal authority has calculated that a taxpayer is due
28 a refund as a result of a decision by the appeal authority to reduce the assessed value of
29 the property.

30 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
31 October 1, 2022.

Approved:

Governor.

Speaker of the House of Delegates.

President of the Senate.