

SENATE BILL 215

Q1

2lr1481

By: **Senator Glassman**

Introduced and read first time: January 20, 2012

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax Assessment Appeals – Comparable Properties – Internet Access**
3 **to Worksheets**

4 FOR the purpose of requiring the State Department of Assessments and Taxation to
5 maintain a database, available to the public on the Department’s Web site, of
6 certain information on any property that may be used as a comparable during
7 certain property tax assessment appeals; repealing an authorization for the
8 Department to charge a certain fee for certain information; and generally
9 relating to information regarding comparable properties for property tax
10 assessment appeals provided by the State Department of Assessments and
11 Taxation.

12 BY repealing and reenacting, with amendments,
13 Article – Tax – Property
14 Section 14–511(a)
15 Annotated Code of Maryland
16 (2007 Replacement Volume and 2011 Supplement)

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

19 **Article – Tax – Property**

20 14–511.

21 (a) (1) For a hearing before a property tax assessment appeal board, the
22 person making the appeal may submit a written request to the supervisor, at least 15
23 days before the hearing, for a list of other properties that will be used as comparables
24 by the supervisor at the scheduled hearing.

25 (2) The supervisor shall supply the list:

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 (i) at least 30 days before the date that the hearing has been
2 scheduled for a written request made at least 35 days before the hearing; or

3 (ii) within 5 days from the request for a request made between
4 35 days and 15 days before the hearing.

5 (3) The list shall identify the location and owner of each property.

6 (4) If the supervisor will use the information in the appeal, the list
7 shall also include for each property on the list:

8 (i) the sale price and date of sale;

9 (ii) the assessment and the year or years to which the
10 assessment applied; and

11 (iii) the construction costs and the date of construction.

12 [(5) The Department may charge a reasonable fee for copies of the
13 information sent under this subsection.]

14 **(5) (I) THE DEPARTMENT SHALL MAINTAIN A DATABASE,**
15 **AVAILABLE TO THE PUBLIC ON THE DEPARTMENT'S WEB SITE, THAT CONTAINS**
16 **INFORMATION ON ANY PROPERTY THAT MAY BE USED AS A COMPARABLE UNDER**
17 **THIS SUBSECTION.**

18 **(II) THE DATABASE SHALL, AT A MINIMUM, INCLUDE FOR**
19 **EACH PROPERTY:**

20 **1. THE TYPE OF CONSTRUCTION;**

21 **2. THE NUMBER OF ROOMS;**

22 **3. THE SQUARE FOOTAGE OF THE PROPERTY;**

23 **4. A DESCRIPTION OF ANY AMENITIES THAT AFFECT**
24 **THE PROPERTY ASSESSMENT; AND**

25 **5. ANY OTHER INFORMATION RELEVANT TO THE**
26 **ASSESSMENT.**

27 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
28 October 1, 2012.