

HOUSE BILL 1397

Q1

7lr2623

By: **Delegates McMillan, Glass, Hornberger, Reilly, Simonaire, Tarlau, A. Washington, and M. Washington**

Introduced and read first time: February 10, 2017

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax Appeals – Method of Calculating Assessment – Provision to**
3 **Taxpayers**

4 FOR the purpose of requiring that a person appealing a property tax assessment before a
5 supervisor of assessments receive all calculations used to derive the property
6 assessment, including any mathematical equation or formula, at least a certain
7 number of days before the hearing; and generally relating to requiring that the
8 method of calculating an assessment be provided to taxpayers making an appeal.

9 BY repealing and reenacting, with amendments,
10 Article – Tax – Property
11 Section 14–510.1
12 Annotated Code of Maryland
13 (2012 Replacement Volume and 2016 Supplement)

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

16 **Article – Tax – Property**

17 14–510.1.

18 (a) For a hearing before a supervisor that relates to the value of property, the
19 person making the appeal shall receive at least 14 days before the hearing:

20 (1) the assessment worksheet or card for the property that is the subject of
21 the appeal; [and]

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



(2) the sales analysis for the neighborhood or property type of the property that is the subject of the appeal; AND

(3) ALL CALCULATIONS USED TO DERIVE THE PROPERTY ASSESSMENT, INCLUDING ANY MATHEMATICAL EQUATION OR FORMULA.

(b) The Department shall provide the information required under this section free of charge.

(c) (1) If a person making an appeal before a supervisor appears at the scheduled hearing and states that the Department has not provided the information required under this section, the Department shall immediately provide the information.

(2) If a person making an appeal receives the information required under this section for the first time on the date of the scheduled hearing, the hearing may be rescheduled at the option of the person making the appeal to a date that is 14 or more days after the previously scheduled hearing date.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect October 1, 2017.