HOUSE BILL 1402

Q1 (7lr2407)

ENROLLED BILL

— Ways and Means/Budget and Taxation —

Introduced by **Delegates McMillan, Hornberger, Reilly, Simonaire, Tarlau, ~~and A. Washington~~ A. Washington, and Afzali**

Read and Examined by Proofreaders:

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Proofreader.

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Proofreader.

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

_______ day of _______________ at ________________________ o'clock, ________M.

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Speaker.

CHAPTER ______

AN ACT concerning

Property Tax Appeals – Payment of Refunds – Deadline *and Notice*

FOR the purpose of requiring a tax collector to issue a refund of excess property tax to a taxpayer within a certain period of time after the State Department of Assessments and Taxation ~~notifies~~ *provides to* the tax collector *certain notice* that a certain appeal authority ~~issues~~ has issued a decision reducing the taxpayer's assessment; *specifying the contents of the notice;* defining a certain term; and generally relating to ~~the deadline for~~ paying refunds in property tax appeals.

BY adding to
Article – Tax – Property
Section 14–516
Annotated Code of Maryland
(2012 Replacement Volume and 2016 Supplement)

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.

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

Article – Tax – Property

14–516.

(A) IN THIS SECTION, "APPEAL AUTHORITY" INCLUDES:

(1) A SUPERVISOR;

(2) THE DEPARTMENT;

(3) A PROPERTY TAX ASSESSMENT APPEAL BOARD;

(4) THE MARYLAND TAX COURT; AND

(5) ANY OTHER COURT AUTHORIZED TO HEAR PROPERTY TAX APPEALS UNDER THIS SUBTITLE.

(B) ***(1)*** **~~WITHIN~~** ***SUBJECT TO PARAGRAPH (2) OF THIS SUBSECTION, WITHIN*** **~~21~~ 30 DAYS AFTER THE DEPARTMENT ~~NOTIFIES THE~~** ***PROVIDES NOTICE TO A*** **TAX COLLECTOR TO WHOM PROPERTY TAX WAS PAID THAT AN APPEAL AUTHORITY ~~ISSUES~~ HAS ISSUED A DECISION THAT REDUCES THE ASSESSED VALUE OF PROPERTY, THE TAX COLLECTOR ~~TO WHOM PROPERTY TAX WAS PAID~~ SHALL PAY TO THE TAXPAYER A FULL REFUND OF THE EXCESS TAX PAID.**

(2) THE NOTICE REQUIRED UNDER PARAGRAPH (1) OF THIS SUBSECTION SHALL INCLUDE A LIST OF ALL PROPERTIES FOR WHICH AN APPEAL AUTHORITY HAS CALCULATED THAT A TAXPAYER IS DUE A REFUND AS A RESULT OF A DECISION BY THE APPEAL AUTHORITY TO REDUCE THE ASSESSED VALUE OF THE PROPERTY.

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