

HOUSE BILL 510

Q1

7lr2430

By: **Delegates McConkey, D. Barnes, Chang, Gutierrez, Jackson, Malone, Patterson, Reilly, Simonaire, Tarlau, and West**

Introduced and read first time: January 27, 2017

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax – Assessments and Valuations of Real Property – Appeals**

3 FOR the purpose of requiring a certain appellate body, with respect to a certain appeal
4 concerning an assessment or a valuation of certain property, to examine whether and
5 to ensure that the assessment or valuation adhered to certain appraisal methods and
6 techniques; defining a certain term; and generally relating to appeals of assessments
7 and valuations of certain real property.

8 BY adding to

9 Article – Tax – Property

10 Section 14–501.1

11 Annotated Code of Maryland

12 (2012 Replacement Volume and 2016 Supplement)

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

15 **Article – Tax – Property**

16 **14–501.1.**

17 **(A) IN THIS SECTION, “APPELLATE BODY” MEANS:**

18 **(1) THE DEPARTMENT OR SUPERVISOR, IN THE CASE OF AN APPEAL**
19 **UNDER § 14–502, § 14–503, OR § 14–510 OF THIS SUBTITLE;**

20 **(2) THE PROPERTY TAX ASSESSMENT APPEAL BOARD, IN THE CASE OF**
21 **AN APPEAL UNDER § 14–510 OF THIS SUBTITLE;**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 **(3) THE MARYLAND TAX COURT, IN THE CASE OF AN APPEAL UNDER**
2 **§ 14-512 OF THIS SUBTITLE; OR**

3 **(4) THE COURT, IN THE CASE OF AN APPEAL UNDER § 14-513 OR §**
4 **14-515 OF THIS SUBTITLE.**

5 **(B) WITH RESPECT TO AN APPEAL UNDER THIS SUBTITLE CONCERNING AN**
6 **ASSESSMENT OR A VALUATION OF REAL PROPERTY, THE APPELLATE BODY SHALL**
7 **EXAMINE WHETHER AND ENSURE THAT THE ASSESSMENT OR VALUATION ADHERED**
8 **TO GENERALLY ACCEPTED APPRAISAL METHODS AND TECHNIQUES.**

9 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June
10 1, 2017.