

## Chapter 530

## (House Bill 1402)

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)

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.

Approved by the Governor, May 4, 2017.