

HOUSE BILL 1394

Q1

7lr2622

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

Introduced and read first time: February 10, 2017

Assigned to: Ways and Means

Committee Report: Favorable with amendments

House action: Adopted

Read second time: March 15, 2017

CHAPTER _____

1 AN ACT concerning

2 **Property Tax – Reassessment After Appeal**

3 FOR the purpose of ~~prohibiting the supervisor or the State Department of Assessments and~~
4 ~~Taxation from automatically resetting the assessment of a property to its value~~
5 ~~before an appeal during a subsequent reassessment; authorizing the supervisor or~~
6 ~~the Department to increase the assessment of a property above the level determined~~
7 ~~during an appeal only if circumstances arising after the appeal justify an increase in~~
8 ~~the assessment; prohibiting the supervisor or the State Department of Assessments~~
9 ~~and Taxation from automatically eliminating a reduction in the assessment of a~~
10 ~~property that was granted by a property tax assessment appeal board or the~~
11 ~~Maryland Tax Court during a subsequent reassessment; authorizing the supervisor~~
12 ~~or the Department to eliminate a reduction in the assessment granted by a property~~
13 ~~tax assessment appeal board or the Maryland Tax Court if the specific reason for the~~
14 ~~reduction no longer applies; and generally relating to reassessments of properties~~
15 ~~after appeals.~~

16 BY repealing and reenacting, with amendments,

17 Article – Tax – Property

18 Section 8–205

19 Annotated Code of Maryland

20 (2012 Replacement Volume and 2016 Supplement)

21 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,

22 That the Laws of Maryland read as follows:

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.



Article – Tax – Property

8–205.

(a) When a property assessment is changed as the result of an appeal of its value, the supervisor or the Department shall consider the facts and reasons stated in the decision on the appeal when next reviewing the assessment of the property.

(B) WHEN CONDUCTING SUBSEQUENT REASSESSMENTS OF THE PROPERTY, THE SUPERVISOR OR THE DEPARTMENT:

~~(1) MAY NOT AUTOMATICALLY RESET THE ASSESSMENT OF THE PROPERTY TO ITS VALUE BEFORE THE APPEAL; AND~~

~~(2) MAY INCREASE THE ASSESSMENT OF THE PROPERTY ABOVE THE LEVEL DETERMINED DURING THE APPEAL ONLY IF CIRCUMSTANCES ARISING AFTER THE APPEAL JUSTIFY AN INCREASE IN THE ASSESSMENT.~~

(1) MAY NOT AUTOMATICALLY ELIMINATE A REDUCTION IN THE ASSESSMENT OF THE PROPERTY THAT WAS GRANTED BY A PROPERTY TAX ASSESSMENT APPEAL BOARD OR THE MARYLAND TAX COURT; AND

(2) MAY ELIMINATE A REDUCTION IN THE ASSESSMENT OF THE PROPERTY GRANTED BY A PROPERTY TAX ASSESSMENT APPEAL BOARD OR THE MARYLAND TAX COURT IF THE SPECIFIC REASON FOR THE REDUCTION NO LONGER APPLIES.

[(b)] (C) If the value or classification of real property is appealed as provided by Title 14, Subtitle 5 of this article, the appeal shall be noted in the assessment worksheet or card that relates to the property whose value or classification was appealed.

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