

SENATE BILL 1027

Q1

EMERGENCY BILL

4lr0601
CF 4lr3481

By: **Senator Guzzone**

Introduced and read first time: February 2, 2024

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax – Appeals – Definition of “Taxpayer”**

3 FOR the purpose of defining “taxpayer” for purposes of certain provisions of law concerning
4 property tax appeals to mean a person with a legal interest in a property that is
5 subject to an appeal; applying this Act retroactively; and generally relating to
6 property tax appeals.

7 BY repealing and reenacting, with amendments,
8 Article – Tax – Property
9 Section 14–501
10 Annotated Code of Maryland
11 (2019 Replacement Volume and 2023 Supplement)

12 BY repealing and reenacting, without amendments,
13 Article – Tax – Property
14 Section 14–502(a)(1), 14–509(a)(1), and 14–512(a)
15 Annotated Code of Maryland
16 (2019 Replacement Volume and 2023 Supplement)

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

19 **Article – Tax – Property**

20 14–501.

21 (A) In this subtitle[, “petition] **THE FOLLOWING WORDS HAVE THE MEANINGS**
22 **INDICATED.**

23 (B) **“PETITION** for review” means a petition for reclassification or revaluation of

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 property.

2 (C) "TAXPAYER" MEANS A PERSON WHO HAS A LEGAL INTEREST IN A
3 PROPERTY THAT IS SUBJECT TO AN APPEAL.

4 14-502.

5 (a) (1) Except as provided in paragraph (2) of this subsection and as otherwise
6 provided by § 14-503 of this subtitle, for property assessed by a supervisor, any taxpayer,
7 a county, a municipal corporation, or the Attorney General may submit a written appeal to
8 the supervisor as to a value or classification in a notice of assessment on or before 45 days
9 from the date of the notice.

10 14-509.

11 (a) (1) For property assessed by a supervisor, on or before 30 days from the
12 date of the notice, any taxpayer, a county, a municipal corporation, or the Attorney General
13 may appeal a value or classification in the notice of assessment under § 8-407 of this article
14 to the property tax assessment appeal board where the property is located.

15 14-512.

16 (a) Any taxpayer, the governing body of a county, a municipal corporation, or the
17 Attorney General may appeal a final action by the Department on an appeal under §
18 14-504 of this subtitle to the Maryland Tax Court. The appeal shall be made on or before
19 30 days from:

20 (1) the date of the final action of the Department; or

21 (2) the earlier of the date of delivery or mailing of the notice of the final
22 action to the address specified under § 14-507 of this subtitle, if a request is made under §
23 14-507 of this subtitle.

24 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall be construed to
25 apply retroactively and shall be applied to and interpreted to affect any petition for review
26 filed after December 1, 2022, of an assessment of property. Additional property tax collected
27 as a result of a petition for review filed by anyone other than a taxpayer as defined in §
28 14-501 of the Tax – Property Article as enacted by this Act, shall be refunded.

29 SECTION 3. AND BE IT FURTHER ENACTED, That this Act is an emergency
30 measure, is necessary for the immediate preservation of the public health or safety, has
31 been passed by a yea and nay vote supported by three-fifths of all the members elected to
32 each of the two Houses of the General Assembly, and shall take effect from the date it is
33 enacted.