

HOUSE BILL 1402

Q1

7lr2407

By: **Delegates McMillan, Hornberger, Reilly, Simonaire, Tarlau, ~~and~~
~~A. Washington~~ A. 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 Appeals – Payment of Refunds – Deadline**

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

8 BY adding to

9 Article – Tax – Property

10 Section 14–516

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 **14–516.**

17 **(A) IN THIS SECTION, “APPEAL AUTHORITY” INCLUDES:**

18 **(1) A SUPERVISOR;**

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.



(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) WITHIN ~~21~~ 30 DAYS AFTER THE DEPARTMENT NOTIFIES THE 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.

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

Approved:

Governor.

Speaker of the House of Delegates.

President of the Senate.