

SENATE BILL 634

Q1
HB 888/13 – W&M

4r1654
CF 4r2699

By: **Senator Glassman**

Introduced and read first time: January 30, 2014

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Task Force to Review Property Tax Assessment Procedures and the**
3 **Assessment Appeals Process**

4 FOR the purpose of establishing a Task Force to Review Property Tax Assessment
5 Procedures and the Assessment Appeals Process; establishing the composition
6 of the Task Force; requiring the Governor to designate the chair of the Task
7 Force; providing for the staffing for the Task Force; prohibiting a member of the
8 Task Force from receiving certain compensation, but authorizing a member of
9 the Task Force to receive certain reimbursements; requiring the Task Force to
10 conduct certain studies and make certain evaluations and recommendations;
11 requiring that the Task Force issue a report by a certain date; providing for the
12 termination of this Act; and generally relating to the Task Force to Review
13 Property Tax Assessment Procedures and the Assessment Appeals Process.

14 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF
15 MARYLAND, That:

16 (a) There is a Task Force to Review Property Tax Assessment Procedures
17 and the Assessment Appeals Process.

18 (b) (1) The Task Force consists of the following members:

19 (i) one representative of the State Department of Assessments
20 and Taxation, designated by the Director of Assessments and Taxation; and

21 (ii) one representative from each of the following nine districts,
22 appointed by the Governor:

23 1. Anne Arundel County;

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



- 1
2 County;
- 3
4 County;
- 5
6 Queen Anne's County, Somerset County, Talbot County, Wicomico County, and
7 Worcester County;
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11 County;
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- 13
2. Allegany County, Garrett County, and Washington
 3. Baltimore City, Baltimore County, and Howard
 4. Caroline County, Dorchester County, Kent County,
 5. Carroll County and Frederick County;
 6. Cecil County;
 7. Calvert County, Charles County, and St. Mary's
 8. Harford County; and
 9. Montgomery County and Prince George's County.

14 (2) The representatives under paragraph (1)(ii) of this subsection shall
15 include at least:

- 16 (i) one representative from the agricultural community;
- 17 (ii) one representative from the building construction industry;
- 18 (iii) one representative from the civil engineering community;
- 19 (iv) one representative from the financial lending industry;
- 20 (v) one representative from the manufacturing community;
- 21 (vi) one representative from the real estate appraisal
22 community;
- 23 (vii) one representative from the real estate sales community;
24 and
- 25 (viii) one representative from the utility or service community.

26 (c) The Governor shall designate the chair of the Task Force.

27 (d) The State Department of Assessments and Taxation shall provide staff
28 support for the Task Force.

1 (e) A member of the Task Force:

2 (1) may not receive compensation as a member of the Task Force; but

3 (2) is entitled to reimbursement for expenses under the Standard
4 State Travel Regulations, as provided in the State budget.

5 (f) The Task Force shall:

6 (1) review current property tax assessment procedures with the goal
7 of:

8 (i) developing a method to determine true market value
9 assessments consistent with current market conditions; and

10 (ii) eliminating subjectivity, lack of uniformity, and inequality,
11 while establishing a method of automatically equating real property values with
12 current market conditions and values;

13 (2) study the current three-step process by which a property owner
14 may appeal a property assessment or reassessment for property taxation purposes,
15 with the goal of:

16 (i) simplifying the system to make it more easily understood,
17 especially by senior citizens; and

18 (ii) removing the burden of proof from the taxpayer and making
19 the State and the taxpayer equally responsible for proving the fair market value of the
20 property;

21 (3) evaluate the effectiveness of the current process, taking into
22 account the ease of access and hearing accommodations, including:

23 (i) the taxpayer's right to record the hearing;

24 (ii) the taxpayer's right to obtain a hearing schedule;

25 (iii) the need for the length of the hearing to be commensurate
26 with the complexity of the case and the needs of the taxpayer;

27 (iv) the need for the State Department of Assessments and
28 Taxation to reevaluate and reproduce the market value derivation data and
29 comparable sales data; and

30 (v) the need to provide taxpayers with appeals, comparable data
31 gathering, and presentation training information online and at public libraries;

1 (4) evaluate reforms, including:

2 (i) assessor training and assessor qualifications equal to
3 licensed real estate appraisers;

4 (ii) an expanded Property Tax Assessment Appeals Board with
5 required qualifications for board members; and

6 (iii) process or procedural updates to cost effectively streamline
7 the assessment and appeals process; and

8 (5) recommend necessary process or procedural updates based on the
9 findings of the Task Force.

10 (g) On or before January 1, 2015, the Task Force shall report its findings and
11 recommendations to the Governor and, in accordance with § 2-1246 of the State
12 Government Article, the General Assembly.

13 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
14 July 1, 2014. It shall remain effective for a period of 1 year and, at the end of June 30,
15 2015, with no further action required by the General Assembly, this Act shall be
16 abrogated and of no further force and effect.