

HOUSE BILL 1402

Q1

7lr2407

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

Introduced and read first time: February 10, 2017

Assigned to: Ways and Means

A BILL ENTITLED

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 a certain appeal authority issues a
5 decision reducing the taxpayer’s assessment; defining a certain term; and generally
6 relating to the deadline for paying refunds in property tax appeals.

7 BY adding to

8 Article – Tax – Property

9 Section 14–516

10 Annotated Code of Maryland

11 (2012 Replacement Volume and 2016 Supplement)

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

14 **Article – Tax – Property**

15 **14–516.**

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

17 **(1) A SUPERVISOR;**

18 **(2) THE DEPARTMENT;**

19 **(3) A PROPERTY TAX ASSESSMENT APPEAL BOARD;**

20 **(4) THE MARYLAND TAX COURT; AND**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 **(5) ANY OTHER COURT AUTHORIZED TO HEAR PROPERTY TAX**
2 **APPEALS UNDER THIS SUBTITLE.**

3 **(B) WITHIN 21 DAYS AFTER AN APPEAL AUTHORITY ISSUES A DECISION**
4 **THAT REDUCES THE ASSESSED VALUE OF PROPERTY, THE TAX COLLECTOR TO**
5 **WHOM PROPERTY TAX WAS PAID SHALL PAY TO THE TAXPAYER A FULL REFUND OF**
6 **THE EXCESS TAX PAID.**

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