

Chapter 650

(House Bill 1660)

AN ACT concerning

Property Tax – Assessment Records of Real Property and Reassessment After Appeal ~~Application~~

FOR the purpose of requiring the Department to include in an assessment record for real property a note describing any reduction in an assessment resulting from a certain order or decision and, under certain circumstances, the specific reason for the reduction; applying certain provisions of law that relate to the authority of the State Department of Assessments and Taxation during a reassessment of property after an appeal to certain appeals filed with a supervisor of assessments on or after a certain date and still pending a final decision on or after a certain date; and generally relating to assessment records for real property and the reassessment of properties after appeals.

BY repealing and reenacting, without amendments,
Article – Tax – Property
Section 2–211(a)(1) and 8–205(b)
Annotated Code of Maryland
(2012 Replacement Volume and 2017 Supplement)

BY repealing and reenacting, with amendments,
Article – Tax – Property
Section 2–211(b)
Annotated Code of Maryland
(2012 Replacement Volume and 2017 Supplement)

BY repealing and reenacting, with amendments,
Chapter 529 of the Acts of the General Assembly of 2017
Section 2

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

Article – Tax – Property

2–211.

(a) (1) Each supervisor shall keep a record of all real property assessments in the county.

(b) (1) Each account in the record shall show for the real property:

- (i) the name and address of the owner;
- (ii) a brief description of the property;
- (iii) the specific location of the property;
- (iv) the general location of the property including a deed or will reference and any tax map reference; and
- (v) the assessment of:
 - 1. the land; and
 - 2. any improvement on the land.

(2) The details of land and improvements on the land that have been valued at different amounts shall be recorded on the respective worksheet or card.

(3) THE DEPARTMENT SHALL INCLUDE WITH EACH PROPERTY RECORD A NOTE DESCRIBING:

(I) ANY REDUCTION IN AN ASSESSMENT RESULTING FROM AN ORDER OR DECISION OF A PROPERTY TAX ASSESSMENT APPEALS BOARD, THE MARYLAND TAX COURT, OR ANY OTHER COURT ISSUED ON OR AFTER OCTOBER 1, 2014; AND

(II) THE SPECIFIC REASON FOR THE REDUCTION, IF THE BOARD OR COURT INDICATES IN ITS ORDER OR DECISION THE REASON FOR THE REDUCTION.

8-205.

(b) When conducting subsequent reassessments of the property, the supervisor or the Department:

(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.

Chapter 529 of the Acts of 2017

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect October 1, 2017, AND SHALL BE APPLICABLE TO ANY APPEAL OF AN ASSESSMENT FILED WITH A SUPERVISOR OF ASSESSMENTS ON OR AFTER OCTOBER 1, 2014, THAT IS STILL PENDING A FINAL DECISION ON THE APPEAL ON OR AFTER OCTOBER 1, 2017.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect October 1, 2018.

Approved by the Governor, May 15, 2018.