

Section 2

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

**Article – Tax – Property**

SUBTITLE 4. PROPERTY OWNER’S BILL OF RIGHTS

1-401.

IT IS THE INTENT OF THE GENERAL ASSEMBLY THAT PROPERTY OWNERS IN THIS STATE HAVE:

(1) KNOWLEDGE THAT THE VALUATION AND ASSESSMENT OF PROPERTY IS THE RESPONSIBILITY OF THE STATE DEPARTMENT OF ASSESSMENTS AND TAXATION;

(2) UNDERSTANDING OF THE VALUATION AND ASSESSMENT PROCESS;

(3) ASSURANCE THAT THE VALUATION AND ASSESSMENT OF PROPERTY WITHIN CLASSES IS UNIFORM;

(4) ACCESS TO INFORMATION WHICH IS THE BASIS FOR THE PROPERTY VALUATION AND ASSESSMENT PROCESS IN THIS STATE; AND

(5) UNDERSTANDING THAT THE SETTING OF PROPERTY TAX RATES AND THE COLLECTION OF PROPERTY TAXES IS A LOCAL GOVERNMENT FUNCTION.

1-402.

PROPERTY OWNERS IN THIS STATE HAVE THE FOLLOWING RIGHTS:

(1) THE RIGHT TO AN ASSESSMENT NOTICE UPON REASSESSMENT, AS PROVIDED IN § 8-401 OF THIS ARTICLE, THAT CLEARLY EXPLAINS:

(I) THE PROPERTY OWNER’S RIGHT TO APPEAL AN ASSESSMENT;

(II) THAT THE DETERMINATION OF VALUE IS BASED UPON INFORMATION CONTAINED IN THE VALUATION RECORDS OF THE DEPARTMENT; AND

(III) THE PROPERTY OWNER’S RIGHT OF ACCESS TO THE VALUATION RECORDS OF THE DEPARTMENT;

(2) THE RIGHT TO OBTAIN, AT NO CHARGE:

(I) A BROCHURE EXPLAINING THE VALUATION AND ASSESSMENT PROCESS;