

## MONTGOMERY COUNTY

EXIST IN THE REAL PROPERTY ASSESSMENT STRUCTURE WITHIN THE COUNTY. VALUABLE, NON-RESIDENTIAL PROPERTIES FREQUENTLY ARE UNDER-ASSESSED IN COMPARISON TO RESIDENTIAL PROPERTIES, WHICH BEAR A DISPROPORTIONATE SHARE OF THE OVERALL PROPERTY TAX BURDEN. THE COUNCIL HAS STRESSED REPEATEDLY AND CONTINUOUSLY THE NEED FOR CLOSING LOOPHOLES AND THE ELIMINATION OF UNDER-ASSESSMENTS OF REAL PROPERTY. AS A CONSEQUENCE OF THE UNBALANCED ASSESSMENT STRUCTURE CERTAIN TAXPAYERS HAVE REALIZED MILLIONS OF DOLLARS OF UNCHALLENGED TAX REDUCTIONS. THIS RESULTS IN ADDED TAXES FOR THE REMAINING TAXPAYERS, WHO THEREBY CONTRIBUTE MORE THAN THEIR FAIR SHARE TO THE COST OF GOVERNMENT SERVICES. ALTHOUGH FULL CONSIDERATION IS ACCORDED ALL PROPERTY OWNERS BY THE OFFICE OF THE ASSESSOR, THERE ARE AT PRESENT NO PROVISIONS FOR THE INDEPENDENT REVIEW OF THE ASSESSMENT PROCESS. THE COUNCIL FINDS THAT THE ESTABLISHMENT OF AN OFFICE OF PUBLIC ADVOCATE FOR ASSESSMENTS AND TAXATION SHOULD INCREASE APPRECIABLY THE ASSURANCE OF FAIR AND EQUITABLE ASSESSMENT TREATMENT FOR OWNERS OF ALL TYPES OF PROPERTY. IN THIS REGARD, THE COUNCIL DOES NOT INTEND THAT THE PUBLIC ADVOCATE FOR ASSESSMENTS AND TAXATION INVESTIGATE EACH AND EVERY ASSESSMENT WITHIN THE COUNTY. IT IS EXPECTED INSTEAD THAT THE ADVOCATE WILL ADDRESS AS FIRST ORDER OF PRIORITY THOSE ASSESSMENTS THAT ARE CLEARLY UNFAIR, INEQUITABLE, AND RESULT IN A SIGNIFICANT TAX LOSS OR UNWARRANTED SHIFTING OF THE PROPERTY TAX BURDEN. ALONG THESE LINES, THE PUBLIC ADVOCATE FOR ASSESSMENTS AND TAXATION SHOULD DEVELOP AND MAKE AVAILABLE TO THE PUBLIC GUIDELINES AND PROCEDURES SPECIFYING WHEN, FOR WHOM AND UNDER WHAT CONDITIONS THE ADVOCATE WILL APPEAL AN ASSESSMENT DECISION OR INTERVENE IN AN ASSESSMENT PROCEEDING. IT IS INTENDED ALSO THAT IN DISCHARGING ITS DUTIES AND RESPONSIBILITIES PURSUANT TO THIS SECTION, THE OFFICE OF PUBLIC ADVOCATE FOR ASSESSMENTS AND TAXATION SHALL RECEIVE THE FULL ASSISTANCE AND COOPERATION FROM ALL ELEMENTS OF COUNTY GOVERNMENT.

B. THERE IS HEREBY ESTABLISHED AN OFFICE OF PUBLIC ADVOCATE FOR ASSESSMENTS AND TAXATION, WHICH SHALL BE A PRINCIPAL OFFICE OF COUNTY GOVERNMENT. THE PUBLIC ADVOCATE FOR ASSESSMENTS AND TAXATION SHALL BE A RESIDENT AND TAXPAYER OF MONTGOMERY COUNTY. THE PUBLIC ADVOCATE FOR ASSESSMENTS AND TAXATION SHALL BE APPOINTED BY THE COUNTY EXECUTIVE, SUBJECT TO CONFIRMATION BY THE COUNTY COUNCIL.

THE PUBLIC ADVOCATE FOR ASSESSMENTS AND TAXATION SHALL PERFORM THE DUTIES IMPOSED HEREIN FULLTIME, AND SHALL NOT PERFORM ANY SERVICE OR WORK OUTSIDE OF THIS PUBLIC OFFICE OR EMPLOYMENT. THE PUBLIC ADVOCATE FOR ASSESSMENTS AND TAXATION SHALL APPOINT UNDER THE MERIT SYSTEM, SUCH OTHER STAFF AND ADDITIONAL PERSONNEL AS MAY