

CHAPTER 678

(House Bill 1777)

AN ACT concerning

Property Tax Assessment Appeals - Transfers After  
Date of Finality

FOR the purpose of permitting transferees of real property transferred between certain dates to appeal certain assessments within a certain period of time; requiring certain authorities to furnish to certain persons certain information; clarifying certain cross references; and clarifying language.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes  
Section 29(g) and 255(a)  
Annotated Code of Maryland  
(1975 Replacement Volume and 1978 Supplement)

BY adding to

Article 81 - Revenue and Taxes  
Section 29(f-1)  
Annotated Code of Maryland  
(1975 Replacement Volume and 1978 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland be repealed, amended, or enacted to read as follows:

Article 81 - Revenue and Taxes

29.

(F-1) THE TRANSFEREE OF ANY REAL PROPERTY TRANSFERRED AFTER THE DATE OF FINALITY AND BEFORE THE BEGINNING OF THE NEXT ENSUING TAXABLE YEAR SHALL HAVE 60 DAYS AFTER THE DATE OF TRANSFER TO PROTEST THE ASSESSMENT ON THE PROPERTY FOR THAT NEXT ENSUING TAXABLE YEAR.

(g) Whenever an answer or protest is filed by any person as a result of the notice called for in subsection (a) of this section, WHENEVER AN ANSWER OR PROTEST IS FILED BY A PERSON UNDER SUBSECTION (F-1) OF THIS SECTION, or whenever a request for a change in an existing valuation is denied by a supervisor of assessments for the county or Baltimore City, it shall be the duty of the appropriate