

CHAPTER 39

(House Bill 218)

AN ACT concerning

Maryland Tax Court - Appeals Process - Time for Hearings and Determinations

FOR the purpose of altering the time period within which the Maryland Tax Court must hear and determine an appeal from a property tax assessment appeals board; providing that a party to an appeal may request a certain extension; authorizing the Maryland Tax Court to grant an extension under certain circumstances; and generally relating to appeals to the Maryland Tax Court.

BY repealing and reenacting, with amendments,

Article - Tax - Property

Section 14-512(f)(5)

Annotated Code of Maryland

(2001 Replacement Volume and 2004 Supplement)

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

Article - Tax - Property

14-512.

(f) (5) (I) The Maryland Tax Court shall hear and determine all appeals under this subsection [on or before 60 days from the date the appeal is entered] PROMPTLY ON OR BEFORE 120 DAYS FROM THE DATE THE APPEAL IS ENTERED, UNLESS EXTENDED BY THE COURT AT THE REQUEST OF A PARTY.

(II) ANY PARTY TO AN APPEAL MAY REQUEST THE COURT TO EXTEND THE 120 DAY REQUIREMENT.

(III) THE COURT MAY GRANT AN EXTENSION IF IT DEEMS THE REQUEST TO BE VALID.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect October 1, 2005.

Approved April 12, 2005.
