

Approved May 16, 2002.

CHAPTER 455
(Senate Bill 208)

AN ACT concerning

Property Tax - Petition for Review Outside of Assessment Cycle

FOR the purpose of eliminating the right of a county, a municipal corporation, or the Attorney General to appeal the value or classification of real property by submitting a petition for review to the supervisor on or before the date of finality for the next taxable year; declaring that certain actions of local governments are contrary to the triennial assessment system and uniformity of taxation; repealing certain obsolete language regarding annual assessments; prohibiting the Department of Assessments and Taxation from certifying certain assessments that reflect certain increases after a certain date; prohibiting a county or municipal corporation from issuing certain tax bills that reflect certain increases after a certain date; and making this Act an emergency measure.

BY repealing and reenacting, without amendments,

Article - Tax - Property

Section 1-101(ii)

Annotated Code of Maryland

(2001 Replacement Volume and 2001 Supplement)

BY repealing

Article - Tax - Property

Section 2-216(g)

Annotated Code of Maryland

(2001 Replacement Volume and 2001 Supplement)

BY repealing and reenacting, with amendments,

Article - Tax - Property

Section 2-216(h) and 14-503(a)

Annotated Code of Maryland

(2001 Replacement Volume and 2001 Supplement)

Preamble

WHEREAS, The actions of local governments to appeal real property assessments by use of the petition for review process are contrary to the triennial assessment system and uniformity of taxation; now, therefore,