

CHAPTER 584

(Senate Bill 465)

AN ACT concerning

Property Tax Assessment Appeals

FOR the purpose of altering a certain time limit for the Maryland Tax Court to hear and determine an appeal from a determination of a property tax assessment appeal board under certain circumstances; and generally relating to property tax assessment appeals.

BY repealing and reenacting, without amendments,
Article – Tax – Property
Section 14–512(f)(1)
Annotated Code of Maryland
(2007 Replacement Volume)

BY repealing and reenacting, with amendments,
Article – Tax – Property
Section 14–512(f)(5)
Annotated Code of Maryland
(2007 Replacement Volume)

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) (1) Any taxpayer, a municipal corporation, the Attorney General, the Department, or the governing body of a county may appeal a determination made by a property tax assessment appeal board under § 14–509(a) or (b) of this subtitle to the Maryland Tax Court.

(5) (i) ~~The~~ UNLESS EXTENDED BY THE COURT AT THE REQUEST OF A PARTY, THE Maryland Tax Court shall hear and determine all appeals under this subsection on or before:

1. FOR AN APPEAL OTHER THAN AN APPEAL OF A DETERMINATION REGARDING AN ASSESSMENT FOR RESIDENTIAL PROPERTY.