

HB0006/993225/1

BY: Delegate Schmidt

AMENDMENTS TO HOUSE BILL 6
(First Reading File Bill)

AMENDMENT NO. 1

On page 1, in line 10, before the first “and” insert “requiring the State Department of Assessments and Taxation to perform a physical inspection to assess certain real property that is subject to a certain appeal; requiring, under certain circumstances, certain written notices of assessment to include a statement indicating whether the assessment was performed using oblique aerial photographic imagery; authorizing a taxpayer who receives a notice of assessment to submit a written appeal on or before a certain date;”; in line 13, strike the second “and” and substitute “, 2-203,”; and in the same line, after “2-210” insert “, 8-401, and 14-502”.

AMENDMENT NO. 2

On page 2, after line 24, insert:

“2-203.

(a) (1) The Department shall continually review all real property assessments to provide a review of each assessment at least once in each 3-year cycle.

(2) If any assessment has not been reviewed during a 3-year cycle, the Department may order a review of the assessment at any time.

(b) (1) For the review under subsection (a) of this section, real property is not required to be reviewed individually or separately, but it may be grouped:

(i) in areas;

(ii) by character or use; or

(iii) in any other manner that the Department considers to be helpful or necessary.

(2) For the review under subsection (a) of this section, the Department shall perform a physical inspection if:

(i) the value of improvements is being initially established under § 8-401(b)(3) of this article;

(ii) the value of substantially completed improvements is being established under § 8-104(c)(1)(iii) of this article;

(iii) the property is the subject of a recent sale, and the inspection is deemed necessary by the Department for purposes of a market analysis;

(iv) the property owner requests a physical inspection as part of an active appeal;

(v) The Department is notified by a county finance officer that a substantially completed improvement has been made that adds at least \$1,000,000 in value to the property; [or]

(vi) the Department or the supervisor determines that a physical inspection is appropriate; OR

(VII) SUBJECT TO PARAGRAPH (3)(II) OF THIS SUBSECTION, THE PROPERTY OWNER HAS SUBMITTED A WRITTEN APPEAL IN ACCORDANCE WITH § 14-502(A)(1)(II) OF THIS ARTICLE AFTER RECEIVING A NOTICE OF ASSESSMENT INDICATING THE ASSESSMENT WAS PERFORMED USING OBLIQUE AERIAL PHOTOGRAPHIC IMAGERY.

(3) The Department shall perform the physical inspection required under:

(I) paragraph (2)(v) of this subsection within 30 days after receiving notice of the improvement; AND

(II) PARAGRAPH (2)(VII) OF THIS SUBSECTION BEFORE THE HEARING ON THE APPEAL OCCURS.

(c) On request of the property tax assessment appeal board for the county in which the property is located, the Director shall order a review of any real property assessment.

(d) When reviewing real property under this section, the Department may use property description cards, property location maps, land classification maps, unit value maps, land use maps, zoning maps, records of new construction, sales records, building cost information, private appraisals, periodic surveys of assessment ratios, or any other material or information that the Department considers to be a reliable aid in determining real property value.”.

On page 3, after line 24, insert:

“8-401.

(a) When any change as provided in subsection (b) of this section occurs in the value or classification of any real property that a supervisor assesses, the supervisor shall notify the owner or other appropriate person by a written notice of the proposed change.

(b) A written notice is required for:

(Over)

- (1) an increase or decrease in an existing real property value;
 - (2) a change in the classification of the real property;
 - (3) establishment of an initial real property value;
 - (4) a decision on an assessment appeal or a petition to change an existing real property value or classification; and
 - (5) a revaluation or reclassification, if a valuation or classification has been appealed but not finally determined.
- (c) The notice for subsection (b)(1) of this section shall include:
- (1) the amount of the current value;
 - (2) the amount of the proposed value including a statement that the total amount of the proposed value is the value for purposes of appeal;
 - (3) the amount of the proposed value that will be the basis for the assessment in each year of the 3-year cycle;
 - (4) **IF THE PROPOSED VALUE REFLECTS AN INCREASE OVER THE CURRENT VALUE, A STATEMENT INDICATING WHETHER THE ASSESSMENT WAS PERFORMED USING OBLIQUE AERIAL PHOTOGRAPHIC IMAGERY;**
 - (5) a statement:
 - (i) indicating the right to appeal; and

(ii) briefly describing the appeal process and the property owner's bill of rights; and

~~[(5)] (6)~~ a statement that valuation records are available as provided by § 14-201 of this article.

(d) In the instance of notices required in subsection (b)(2), (3), (4), ~~[and] (5), AND (6)~~ of this section, the notice shall include:

(1) the amount of the current value;

(2) the amount of the proposed or final value;

(3) the amount of the proposed value that is the basis for the assessment in the applicable years of the 3-year cycle;

(4) **IF THE PROPOSED VALUE REFLECTS AN INCREASE OVER THE CURRENT VALUE, A STATEMENT INDICATING WHETHER THE ASSESSMENT WAS PERFORMED USING OBLIQUE AERIAL PHOTOGRAPHIC IMAGERY;**

(5) a statement:

(i) indicating the right of appeal; and

(ii) briefly describing the appeal process and the property owner's bill of rights; and

~~[(5)] (6)~~ a statement that valuation records are available as provided by § 14-201 of this article.

(e) The notice shall be served as provided by § 8–402 of this subtitle on or before January 1 or any other date specified in this article.

(f) A failure to send a notice of any change in value or classification within 30 days after the date provided in subsection (e) of this section creates an irrebuttable presumption that in the instances specified in subsection (b)(1) through (4) of this section the prior value has not changed unless:

(1) the property has been transferred for consideration to new ownership during the previous calendar year;

(2) the zoning classification of the property changed during the current triennial cycle or the previous calendar year, whichever is earlier, resulting in an increased value of the property;

(3) a substantial change occurred in the use or character of the property during the current triennial cycle or the previous calendar year, whichever is earlier;

(4) extensive improvements have been made on the property during the current triennial cycle or the previous calendar year, whichever is earlier, as provided in § 8–104(c)(1)(iii) of this title;

(5) due to an error in calculating or measuring improvements on the property the assessment for the previous taxable year was clearly erroneous; or

(6) the assessment has been decreased.

14–502.

(a) (1) Except as provided in paragraph (2) of this subsection and as otherwise provided by § 14–503 of this subtitle, for property assessed by a supervisor[.]:

(I) any taxpayer, a county, a municipal corporation, or the Attorney General may submit a written appeal to the supervisor as to a value or classification in a notice of assessment on or before 45 days from the date of the notice;
OR

(II) IF A TAXPAYER RECEIVES A NOTICE OF ASSESSMENT THAT INDICATES THE PROPERTY WAS ASSESSED USING OBLIQUE AERIAL PHOTOGRAPHIC IMAGERY, THE TAXPAYER MAY SUBMIT A WRITTEN APPEAL AS TO THE VALUE IN THE NOTICE OF ASSESSMENT ON OR BEFORE 75 DAYS FROM THE DATE OF THE NOTICE.

(2) If any real property is transferred after January 1 and before the beginning of the next taxable year to a new owner, the new owner may submit a written appeal as to a value or classification on or before 60 days after the date of the transfer.

(3) The date of transfer of any real property under this section shall be the effective date of the deed as described in § 3–201 of the Real Property Article.

(4) (i) If the date of recordation of the deed evidencing the transfer is after June 30, the taxpayer must submit a copy of the executed deed evidencing the date of transfer as a condition to maintaining its right to appeal under subsection (a)(2) of this section.

(ii) If a copy of the executed deed is not presented at or before the appeal hearing, the appeal may be dismissed by the supervisor.

(b) (1) If the requirements of subsection (a) of this section are met, the supervisor or the supervisor's designee shall hold a hearing as provided under § 14–510 of this subtitle.

(2) If a written appeal is submitted under subsection (a)(2) of this section, the supervisor or the supervisor's designee shall hold a hearing as provided under § 14–510 of this subtitle by the later of:

(i) 90 days after receiving the written appeal; or

(ii) 90 days after the deed evidencing the transfer is recorded.”.