

authorizing the dismissal of an assessment appeal under certain circumstances; and generally relating to an appeal of a real property assessment.

BY repealing and reenacting, with amendments,

Article - Tax - Property

Section 14-502(a)

Annotated Code of Maryland

(1994 Replacement Volume and 1994 Supplement)

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

Article - Tax - Property

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, 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.

(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 ~~AND BEFORE THE NEXT CALENDAR YEAR~~, THE TAXPAYER MUST SUBMIT A COPY OF THE EXECUTED DEED EVIDENCING THE DATE OF TRANSFER AS A CONDITION TO ~~MAINTAIN~~ 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.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1995.

Approved May 25, 1995.