

Emergency Bill No. 46-01
Concerning: Property Tax -
Assessments - Appeals
Revised: 12-7-01 Draft No. 2
Introduced: December 11, 2001
Expires: June 11, 2003
Enacted: _____
Executive: _____
Effective: _____
Sunset Date: None
Ch. _____, Laws of Mont. Co. _____

COUNTY COUNCIL FOR MONTGOMERY COUNTY, MARYLAND

By: Councilmember Denis

AN EMERGENCY ACT to:

- (1) prohibit the Director of Finance from appealing certain real property assessments;
and
- (2) generally amend the law regarding appeals of real property assessments.

By amending

Montgomery County Code
Chapter 20, Finance
Section 20-41A

Boldface	<i>Heading or defined term.</i>
<u>Underlining</u>	<i>Added to existing law by original bill.</i>
[Single boldface brackets]	<i>Deleted from existing law by original bill.</i>
<u>Double underlining</u>	<i>Added by amendment.</i>
[[Double boldface brackets]]	<i>Deleted from existing law or the bill by amendment.</i>
* * *	<i>Existing law unaffected by bill.</i>

The County Council for Montgomery County, Maryland approves the following Act:

1 **Sec. 1. Section 20-41A is amended as follows:**

2 **20-41A. Tax information; Review and challenge of inaccurate property tax**
 3 **assessments.**

4 The Director of Finance or the Director's designee must:

- 5 (a) advise County residents and taxpayers generally of their rights under
 6 State and County tax laws; and
- 7 (b) protect the public interest by acting on behalf of the taxpayers and the
 8 County to:
- 9 (1) intervene in tax and assessment proceedings before
 10 administrative agencies and the courts;
- 11 (2) appeal decisions in tax and assessment proceedings; and
- 12 (3) take any other action permitted by law to review and challenge
 13 inaccurate property tax assessments.
- 14 (c) However, the Director must not appeal the assessment of any owner-
 15 occupied residential property (except an assessment made as part of a
 16 regularly scheduled area reassessment) solely because:
- 17 (1) the ownership of the property has changed; or
- 18 (2) the property was sold at a higher price than its assessed value.

19 **Sec. 2. Emergency Effective Date.**

20 The Council declares that an emergency exists and that this legislation is
 21 necessary for the immediate protection of the public health and safety. This Act
 22 takes effect on the date on which it becomes law, and applies to any appeal filed or
 23 pending on or after that date.

24 *Approved:*

25 _____
 Steven Silverman, President, County Council

_____ Date

26 *Approved:*

27

Douglas M. Duncan, County Executive

Date

28 *This is a correct copy of Council action.*

29

Mary A. Edgar, CMC, Clerk of the Council

Date