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

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The County Council for Montgomery County, Maryland approves the following Act:
Sec. 1. Section 20-41A is amended as follows:

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

The Director of Finance or the Director’s designee must:

(a) advise County residents and taxpayers generally of their rights under State and County tax laws; and

(b) protect the public interest by acting on behalf of the taxpayers and the County to:

(1) intervene in tax and assessment proceedings before administrative agencies and the courts;

(2) appeal decisions in tax and assessment proceedings; and

(3) take any other action permitted by law to review and challenge inaccurate property tax assessments.

(c) However, the Director must not appeal the assessment of any owner-occupied residential property (except an assessment made as part of a regularly scheduled area reassessment) solely because:

(1) the ownership of the property has changed; or

(2) the property was sold at a higher price than its assessed value.

Sec. 2. Emergency Effective Date.

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

Approved:

Steven Silverman, President, County Council Date
Approved:

Douglas M. Duncan, County Executive

This is a correct copy of Council action.

Mary A. Edgar, CMC, Clerk of the Council