

Md. Tax-Property Code Ann. § 3-103

Current through all legislation from the 2023 Regular Session of the General Assembly.

Michie's™ Annotated Code of Maryland > Tax - Property (Titles 1 — 14) > Title 3. Property Tax Assessment Appeal Boards and the Administrator of Property Tax Assessment Appeal Boards. (§§ 3-101 — 3-108)

§ 3-103. Membership.

(a)

(1)

(i) Except as provided in subparagraph (ii) of this paragraph, each board consists of 3 regular members and 1 alternate member.

(ii) In Anne Arundel County, Baltimore City, Baltimore County, Montgomery County, and Prince George's County, each board consists of 3 regular members and 3 alternate members.

(2) The Governor shall appoint the members from a list of names submitted as follows:

(i) for Baltimore City, by the Mayor of Baltimore City; or

(ii) for a county other than Baltimore City, by:

1. the county commissioners or the county council of the county; or

2. if the county charter provides for a county executive, by the county executive with the approval of the county council.

(3) The number of names on each list shall be 3 times the number of vacancies.

(4) Each list shall be submitted at least 3 months before the end of a term.

(b) Before taking office, each appointee to the board shall take the oath required by Article I, § 9 of the Maryland Constitution.

(c)

(1) The term of a member is 5 years. The term ends on June 1 of the appropriate year.

(2) The terms of members are staggered as required by the terms provided for members of the board on July 1, 1985.

(3) At the end of a term, a member continues to serve until a successor is appointed and qualifies.

(4) A member who is appointed after a term has begun serves only for the rest of the term and until a successor is appointed and qualifies.

(5) An alternate member fills a vacancy of a regular member until the vacancy is permanently filled. However, if an alternate member is appointed by the Governor as the regular member, the Governor shall appoint a new alternate member.

(6) The board chairman or the Administrator may ask an alternate member to serve on the board during the temporary absence of a regular member. However, an alternate may not serve on the board when the 3 regular members are present.

(d)

§ 3-103. Membership.

- (1) The Governor may remove a member only for incompetence, malfeasance, conduct unbecoming a board member, or inability or failure to perform the duties of the office on a regular basis.
- (2) After giving a member notice and an opportunity for a hearing, the Mayor of Baltimore City, the county commissioners or the county council of the county, or if the county charter provides for a county executive, the county executive with the approval of the county council, may recommend the removal of the member by the Governor for the grounds listed in paragraph (1) of this subsection.

History

An. Code 1957, art. 81, § 248; 1985, ch. 8, § 2; *2011, ch. 10*.

Annotations

Notes

Effect of amendments. —

Chapter 10, Acts 2011, effective July 1, 2011, added the (a)(1)(i) designation and added (a)(1)(ii); in (a)(1)(i) added the exception language; and made related and stylistic changes.

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Md. Tax-Property Code Ann. § 3-104

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§ 3-104. Chairman.

From among the regular members of each board, the Governor shall appoint a chairman for each board.

History

An. Code 1957, art. 81, § 248; 1985, ch. 8, § 2.

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§ 3-105. Quorum; meetings; decisions evidenced by order; compensation and reimbursement; staff.

- (a) Two members of a board are a quorum to do business.
- (b)
 - (1) The board shall issue an order that sets forth its determination of any matter brought before it. Two members of a board shall sign the order.
 - (2) The order shall be filed with the clerk of the board.
- (c) Each member of a board is entitled to:
 - (1) compensation at an hourly rate as provided in the State budget; and
 - (2) reimbursement for expenses under the Standard State Travel Regulations, as provided in the State budget.
- (d) With the approval of the Administrator, each board may employ a staff in accordance with the State budget.

History

An. Code 1957, art. 81, §§ 248, 249; 1985, ch. 8, § 2; 1990, ch. 195, §§ 1, 2.

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§ 3-106. Conflict of interest; accepting gifts; divulging information.

(a) A member is subject to the Maryland Public Ethics Law.

(b) Except as otherwise authorized by law, a member or staff of the board may not divulge information specified in § 14-201 of this article.

History

An. Code 1957, art. 81, § 248; 1985, ch. 8, § 2.

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§ 3-107. Jurisdiction; limitations on actions.

(a) Each board has jurisdiction in its county over appeals concerning:

- (1) real property values and assessments;
- (2) credits for elderly or disabled renters under § 9-102 of this article;
- (3) credits for homeowners under §§ 9-104 and 9-105 of this article;
- (4) credits for elderly or disabled homeowners under § 9-101 of this article;
- (5) credits authorized under § 9-222 of this article for real property leased to a religious group or religious organization;
- (6) the value of easements under § 2-511 of the Agriculture Article; or
- (7) the rejection of an application for a property tax exemption as provided by § 7-103 and Title 14, Subtitle 5 of this article.

(b)

- (1) A board may not decrease the amount of an assessment after the date of finality for any year unless an appeal of the assessment is filed before the date of finality.
- (2) Between general reviews of an assessment in a district, a board may not decrease an assessment in the district unless the board notifies and consults with the supervisor for the district before decreasing the assessment. If a board decreases an assessment between general reviews without first notifying and consulting with the supervisor the decrease is void.

History

An. Code 1957, art. 81, §§ 247, 250; 1985, ch. 8, § 2; ch. 753; 1986, ch. 171; 1990, chs. 226, 227; 1993, ch. 289; 2002, ch. 120.

Annotations

Statutory remedies. —

Taxpayers must pursue their statutory remedies under this article whenever they attempt to challenge a decision as to the amount of an assessment, the valuation of property, or the applicability of the tax statutes to a particular parcel of land or to improvements thereon. Maryland-National Capital Park & Planning Comm'n v. Washington Nat'l Arena, 282 Md. 588, 386 A.2d 1216, 1978 Md. LEXIS 392 (1978).

Appeal is discretionary. —

§ 3-107. Jurisdiction; limitations on actions.

Decision to appeal taxability determinations is purely discretionary with taxpayer. *Maryland-National Capital Park & Planning Comm'n v. Washington Nat'l Arena*, 282 Md. 588, 386 A.2d 1216, 1978 Md. LEXIS 392 (1978).

Waiver of right to appeal not prohibited. —

There is nothing in this article which can be interpreted to prohibit, expressly or impliedly, a voluntary waiver of the right to appeal taxability determinations. *Maryland-National Capital Park & Planning Comm'n v. Washington Nat'l Arena*, 282 Md. 588, 386 A.2d 1216, 1978 Md. LEXIS 392 (1978).

Relinquishment of right to appeal. —

Taxpayer may voluntarily relinquish the right to appeal simply by executing in advance an agreement waiving the right of review. *Maryland-National Capital Park & Planning Comm'n v. Washington Nat'l Arena*, 282 Md. 588, 386 A.2d 1216, 1978 Md. LEXIS 392 (1978).

Research References & Practice Aids

University of Baltimore Law Review.

For article, "Preservation of Maryland Farmland: A Current Assessment," see 8 U. Balt. L. Rev. 429 (1979).

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Md. Tax-Property Code Ann. § 3-108

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§ 3-108. Administrator.

- (a) With the advice and consent of the Senate, the Governor shall appoint an Administrator of the boards for a term of 6 years.
- (b) The Administrator is entitled to the salary and necessary assistance as provided in the State budget.
- (c) In addition to the powers and duties set forth elsewhere in this article, the Administrator shall:
 - (1) prepare and provide notices and reports required of boards including uniform forms, order blanks, and statements advising taxpayers of their right to appeal;
 - (2) keep a record of complaints about the conduct or fitness of members; and
 - (3) forward to the appropriate county officials listed in § 3-103(d)(2) of this title complaints that would justify removal of a member.
- (d)
 - (1) Subject to Title 10, Subtitles 1 and 2 of the State Government Article, the Administrator shall:
 - (i) adopt uniform regulations to govern the activities of the boards; and
 - (ii) ensure that the regulations are applied consistently.
 - (2) After adoption, regulations shall be filed with the Maryland Tax Court and Supreme Court of Maryland.

History

An. Code 1957, art. 81, §§ 224A, 248; 1985, ch. 8, § 2; 1986, ch. 567; 2021, ch. 82, § 7; ch. 83, § 7.

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