

PROPERTY TAX ASSESSMENT APPEALS BOARD

<u>MEMBER</u>	<u>EXPIRATION DATE</u>	<u>DISTRICT</u>
Mr. Charles A. Bednar 668 Whispering Meadows Court Westminster, MD 21158	June 2, 2027 1 st Term	3
Mr. Ronald A. Bouchard 1516 Manchester Road Westminster, MD 21157	June 2, 2023 1 st Term Alternate	3
Mr. Samuel V. Greenholtz 68 Chase Street Westminster, Maryland 21157	June 1, 2024 Replacement	3
Mr. Edward D. Leister (Chairman) 481 Leister Lane Westminster, Maryland 21158	June 1, 2023 2 nd Term	3
Alternate ~ Mr. Ralph H. Dennis 1393 Hughes Shop Road Westminster, MD 21158	June 1, 2023 2 nd Term	1

Three year term which was initiated in 1973 with staggered terms. **As of 1977, the term changed to 5 year terms.** The Board shall consist of three members to be appointed by the Governor from a list of three persons for each vacancy submitted to the Governor by the County Commissioners of each County.

Number of meetings depends on the number of hearings scheduled. They usually meet 15-20 times a year during the months of June-September. Meetings are full days. Compensation is \$20.00 per hour.

Contacts:

Mr. Joseph F. Wagner, Jr., Carroll County Assessment Office – 410-857-0600

Mr. Chris Cavey, Maryland State Governor's Appointment Office – 410-974-2611

§ 247C. Disposition of annual filing fees.

(a) *Division between State and county.* — Of the total received by the Department in payment of annual filing fees of Maryland corporations under § 1-203 of the Corporations and Associations Article:

(1) 50 percent shall be paid into the general fund of the State; and (2) 50 percent shall be paid to the county where the principal office of the corporation is located.

b) *Division between county and municipal corporation.* — If the principal office is located in a municipal corporation within a county, the local share shall be divided equally between the county and the municipal corporation.

(c) *Prerequisites to payment to municipal corporation or Baltimore City.* — Notwithstanding the provisions of subsection (b) of this section, a payment may not be made to any municipal corporation or to Baltimore City unless:

(1) It has levied in its current fiscal year taxes sufficient to collect a minimum per capita revenue of \$1 based on its population as determined by the most recent federal census or official local census; and

(2) It has certified a copy of its tax levy to the Comptroller.

(d) *Disposition of money not paid to municipal corporation.* — Any money distributable to a municipal corporation which fails to make the required tax levy or certification shall be paid into the general fund of the State

Accounting to Comptroller; payment to State Treasurer. — The Department shall:

(1) Account quarterly to the Comptroller for all bonus taxes and for all recording, filing, or other fees collected by the Department under § 1-203 of the Corporations and Associations Article; and

(2) Immediately pay the amount collected to the State Treasurer for distribution under this section. (1951, ch. 135, § 126; 1968, ch. 128; 1972, ch. 238, § 1; 1975, ch. 311, §

6.)

§ 248. Creation and composition; appointment, terms and removal of members; compensation; prohibitions.

(a) *Creation and composition; appointment of members; special provisions as to Baltimore City.* — (1) There is in each county and Baltimore City a property tax assessment appeal board consisting of three regular members and one alternate member to be appointed by the Governor from a list of three persons for each vacancy. The list shall be submitted to the Governor by the mayor of Baltimore City, the county

commissioners or county council of each county or if the county charter provides for a county executive, by the county executive with the approval of the county council.

(2) (i) In Baltimore City, to augment the members of the board created in paragraph (1), there shall be additional members appointed as provided in that paragraph, so that the membership totals 12. Each of the additional members shall be appointed for a term not extending beyond July 1, 1981 and (b) does not apply to them. If a vacancy occurs among the additional members, a replacement member may likewise be appointed *for* the remainder of the term.

(ii) The board shall sit in panels of three members as designated by the chairman from time to time. The chairman may change the composition of any panel at his discretion. Subject to the approval of the administrator of the property tax assessment appeal boards, the chairman shall assign cases to be heard by any panel and establish hearing schedules. Any two members of a panel are a quorum of that panel.

(iii) The determination by a panel of any matter assigned to it has the same effect as it would have if acted upon by the entire board. The chairman may submit any matter to the board en banc if he deems it necessary or advisable to do so. The action of a majority of the board sitting en banc shall be deemed the action of the board as a whole.

(b) *Terms.* —

(1) Each regular member shall be appointed for a term of five years. Terms of office expire on June 1 of the appropriate year. One member shall be designated by the Governor as chairman. A regular member of the board shall remain in office until a replacement is appointed, and the submission of proposed new members shall be done three months before the term begins.

(2) Each alternate member shall be appointed for a term of five years. An alternate will succeed to a vacancy until that vacancy has been permanently filled. However, the alternate can be chosen as that permanent replacement in which case a new alternate would be appointed.

(3) The chairman of the local board or the administrator of the property tax assessment appeal boards may request the alternate to serve on the board during the temporary absence of a regular member. However, the alternate member may not serve on the board at a time when the three other members are present.

(c) *Removal of members.* — The members of the property tax assessment appeal board shall be removable by the Governor only for incompetence, malfeasance in office, or inability or failure to perform the duties of office on a regular basis upon recommendation of the mayor of Baltimore City, the county commissioners or county council of each county or if the county charter provides for a county executive, by the county executive with the

approval of the county council after notice and the opportunity to be heard before such authority of the county or Baltimore City.

(d) *Compensation and expenses.* — Each regular member and alternate member of the property tax assessment appeal board shall receive compensation as provided in the State budget at the rate of 615 per hour, but not in excess of \$90 for each day or part thereof spent in hearing protests or in executive session. Each regular and alternate member also shall be reimbursed for expenses incurred in the performance of his duties in accordance with the standard travel regulations.

(e) *Conflict of interest; acceptance of gifts; divulging data.* A member who has any subject of a hearing or interest in an³ shall disqualify his business which is the subject of a hearing before the board or whose family has any connection with or interest in any property which is the subjects of a hearing before the board shall disqualify himself. A member may not hold any position or engage in any business which is incompatible with the duties of his office.

(2) A member, gratuity, or an employee of the board, may not accept any present, gift, gratuity, or consideration of any kind from any person or entity connected with any hearing before the board.

(3) A member, or an employee of the board, may not divulge data specified in 45(d) of this article or developed during a hearing before the board, except as provided in 45(D) or otherwise authorized by law. (1969, ch 466; 1970, ch 465; 1971, ch. 701; 1973, ch 784, 1; ch 876; 1974, ch 408; 1976, ch 835; 1977, ch. 345, 835; ch 913, 1; 1978, ch 888; 1979, ch 756; 1980, ch 573; ch 712, 2.)

Effect of amendments

The 1979 amendment substituted "July 1, 1979 substituted "July 1, 1980" for "June 1, 1979" in the second sentence in paragraph (i) of sub-subsection (2) in subsection (a).

Chapter 573, Acts 1980, effective July 1, 1980 substituted 1981 for 1980 in the second sentence in paragraph (i) of sub-subsection (2) in subsection (a).

Chapter 712, Act 1980, effective July 1, 1980, eliminated a coma following "beyond" in the second sentence in paragraph (i) of sub-subsection (2) in subsection (a).

Editor's note - Section 3 ch, 835, Acts 1977, provides that the terms of the members of the board appointed under (a) are not affected by this act."

Section 4 of ch. 835 provides that "the authority conferred by this act for appointment of the additional members and for their functions expires automatically as of July 1, 1980. This expiry does not affect any action taken by the additional members pursuant to the act. All unfinished business of the board as of July 1, 1980, shall revert to the board members appointed under (a) for disposition according to the provisions of this subtitle."

Section 2, ch. 913, Acts 1977, provides that "the provisions of this act shall not be construed to extend or apply to the salary of the persons specified by this act in office on the effective date of this Act, but the provisions of this Act concerning the salary of the persons specified by this act shall take effect at the beginning of the next following term of office."

Section, ch. 999, Acts 12978, provides that the additional members provided for in the act shall be appointed as promptly as practicable after June 1, 1978.

Cited in *County Commissioners v Buch* 190 Md. 394, 58 A.2d 672 (1948); *county Executive v. Supervisor of Assmts.*, 275 Md. 392, 340 A.2d 246 (1975).

§ 249. Quorum; decisions evidenced by orders; clerical employees.

(a) A majority of the property tax assessment appeal board shall constitute a quorum for the transaction of any business, the performance of any duty or exercise of any power conferred upon the board. The determination of any a matter brought before the board shall be evidenced by a written order signed by a majority of its member and filed with its clerk.

(b) Each board, with the approval of the administrator, may employ such clerical employees as it deems necessary to exercise the duties conferred by law. Salaries for such employees shall be as provided in the State budget. (An. Code, 1951, 244; 1943, ch. 717, 186A; 1973, ch. 784, 1; 1977, c. 219.)

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(Amendment effective January 1, 1983.)

248. Oath of assessors.

All assessors appointed under the provisions of this article, by whatever designation known, shall take and subscribe to the oath provided for in the Constitution before the clerk of the circuit court, or one of his deputies, of the county in which they reside or in a jurisdiction designated by. ' the Director of the Department of Assessments and Taxation. (1982, oh. 820, § ii,)

Amendment effective January 1, 1983 - The 1982 amendment, effective Jan, 1, 1983, eliminates "or superior" following "circuit" and "or city" following "county".

Editor's note. — Section 5, ch, 820, Acts 1982, provides that "the provisions of this act are intended solely to correct references and treated delete surplus language and provisions and —there is no intent to revise or otherwise affect - law that is the subject of other acts, whether those acts were signed by the Governor prior or after the signing of this act,"

Section 6 of ch, 820 provides that "it is the intent of this act that the Circuit Court for • Baltimore City is for all purposes to be as the circuit court for a county." -

PROPERTY TAX ASSESSMENT APPEAL BOARDS

§ 248. Creation and composition; appointment, terms and removal of members; compensation; prohibitions.

(a) *Creation and composition; appointment of members; special provisions as to Baltimore City.*

1. In Baltimore City, to augment the members of the board created in paragraph (i), there shall be additional members appointed as provided in that paragraph. so that the membership totals 12.
2. Each of the additional members shall be appointed *for a* term not extending beyond July 1, 1982.
3. Subsection (b) of this section does not apply to additional members appointed under this subparagraph.
4. If a vacancy occurs among the additional members, a replacement member may be appointed for the remainder of the term.

(c) *Removal of members.* —(1) The members of the property tax assessment appeal board shall be removable by the Governor only for incompetence, malfeasance in office, conduct unbecoming a board member, or inability or failure to perform the duties of office on a regular basis upon recommendation of the mayor of Baltimore City, the county commissioners or county council of each county or if the county charter provides for a county executive, by the county executive with the approval of the county council after notice and the opportunity to be heard before such authority of the county or Baltimore City.

(2) The administrator of the property tax assessment appeals boards shall maintain a record of complaints concerning the conduct or fitness of members, and shall forward complaints that would justify removal to the appropriate officials.
(1981, chs.140, 380.)

Effect of amendments. Chapter 140, Acts 1981, effective July 1, 1981, divided paragraph U) in sub-subsection (2; of subsection (a) into subparagraphs. substituted" Jul 1,1982" for "July 1,1981 and 1982" --
at the end of present subparagraph 2, rewrote what is now subparagraph 3 and deleted - 'likewise" preceding "be appointed" in present - subparagraph 4.

Chapter 380, Acts 1981, effective July 1 - 1981. designated the former provisions of subsection (c) as paragraph 1), added "conduct unbecoming a board member" in that paragraph and added paragraph (2).

As the other subsections were not affected by - the amendments, they are not set forth above.

APPEALS

§ 255 Hearing before supervisor of assessments and property tax assessment appeal board

(a) *Before supervisor of assessments* — With respect to any property assessed locally, any taxpayer, county, or city, or the Attorney General or the State Department of Assessments and Taxation may demand a hearing before the supervisor of assessments or their *respectively* designated representatives, as to the assessment, -f any property or any unit of tax value, or as to the increase, reduction, - or abatement of any assessment, or as to the classification, for the *next* year, or, in the case of a protest filed under § 29 (f-1) of this article, for the current year, if applicable Except as provided in § 29 (f) and 29 (f-1) of this article, any demand for a hearing may not be granted under this subsection-Z

-: unless answer or protest to a notice as to assessments was made, in the counties or Baltimore city with the supervisor of assessments within 45 days - from the date of that notice, or unless application for revaluation or i.e. classification as to an existing or proposed assessment was made in the counties or Baltimore City with the supervisor of assessments before the date - of *finality* for the taxable year in question. However if the taxpayer is required - - to report personal property in detail as to show the cost or market value, but the taxpayer fails to report accurately the cost or other data required to : - establish market value, and the taxpayer claims that the property is assessed at a higher valuation than it would be if it had been reported accurately, then a demand for a hearing shall be granted if the answer or protest to the notice - as to the assessment on that property is made within three years from the date of that notice.

(e) List of *properties* used as *comparables*. — (1) In the case of any hearing before the property tax assessment appeal board, the taxpayer may request, in writing, at least 15 days before the scheduled hearing and be sent 5 days from - - that request a list of other properties that will be used as comparables by the supervisor of assessments at the hearing. If his list shall identify the location - and owner of the property. - -

(2) The following information shall be given with the list of properties provided for in subparagraph (1) of this subsection if the information is to be used by the supervisor of assessments in the appeal: