



Legislation Details (With Text)

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**Type:** City Council Resolution    **Status:** Adopted  
**File created:** 1/23/2012    **In control:** Taxation, Finance and Economic Development Committee  
**On agenda:**    **Final action:** 2/27/2012  
**Enactment date:**    **Enactment #:**  
**Title:** Informational Hearing - Property Tax Reassessments

FOR the purpose of inviting representatives from the State Department of Assessments and Taxation’s Baltimore City office to appear before the Council to discuss the process by which properties in Baltimore were reassessed for tax purposes, and to explain what rights homeowners have if they believe these assessments are not correct.

**Sponsors:** Carl Stokes, Bill Henry, Mary Pat Clarke, James B. Kraft, William "Pete" Welch, President Young, Robert Curran, Helen L. Holton, Sharon Green Middleton, Rochelle Spector, Brandon M. Scott, Nick Mosby, William H. Cole, IV, Edward Reisinger

**Indexes:** Resolution

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**Attachments:** 1. 12-0010R- 1st Reader.pdf, 2. 12-0010R - Adopted.pdf

Date	Ver.	Action By	Action	Result
2/27/2012	0	Taxation, Finance and Economic Development Committee	Recommended Favorably	
2/27/2012	0	City Council	Adopted	
1/23/2012	0	City Council	Introduced	
1/23/2012	0	City Council	Assigned	
1/23/2012	0	Taxation, Finance and Economic Development Committee	Scheduled for a Public Hearing	

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CITY OF BALTIMORE  
COUNCIL BILL        R  
(Resolution)

Introduced by: Councilmember Stokes

A RESOLUTION ENTITLED

A COUNCIL RESOLUTION concerning  
**Informational Hearing - Property Tax Reassessments**

FOR the purpose of inviting representatives from the State Department of Assessments and Taxation's Baltimore City office to appear before the Council to discuss the process by which properties in Baltimore were reassessed for tax purposes, and to explain what rights homeowners have if they believe these assessments are not correct.

#### Recitals

In Maryland, the law requires all properties to be reassessed at their "current market value" once every 3 years. Roughly 1/3 of all properties are therefore reassessed by the State Department of Assessments and Taxation (SDAT) each year. On December 27th, the state sent out reassessments for the 737,423 properties under the most recent cycle, including many properties in Baltimore City.

In this cycle, 91% of residential properties reassessed saw a decline in value compared to their 2008 assessments; with the average value dropping by 17%. Given the state of the housing market over the last 3 years, declining assessments can hardly be deemed a surprise. Still, especially in light of the continuing volatility of the property market, many homeowners remain confused about exactly how the State arrived at a particular value for their home. SDAT's computation methods may differ from those used by other evaluators, leaving owners feeling that the State's number is either too high or too low.

In order to address these types of concerns, SDAT does provide a 3 step appeal process for citizens who contest their assessments within 45 days. SDAT also has published a "Property Owner's Bill of Rights" that lays out 19 rights that all Maryland property owners have under the property tax laws. Among these are the following rights:

To have an understanding of the valuation and assessment process.

To have access to information which is the basis for the property valuation and assessment process.

To be provided with the option of an assessment office, alternate site, evening, or Saturday assessment appeal hearing.

To be given the option of an assessment appeal hearing conducted by telephone.

To postpone an assessment appeal hearing once at the property owner's request.

To review and discuss with an assessor, during an appeal hearing, the information shown on the assessment worksheet.

To be assured that after an appeal hearing the assessment of a residential property under appeal will not be increased during that 3 year cycle as a result of information obtained at the appeal hearing.

To be given the option of a reinspection of the property to review updated information revealed during the appeal hearing.

To require the Department to review and correct any measurement, mathematical, clerical, or other technical error used in the valuation of the property.

To file a petition for review within any year of the 3 year assessment cycle.

It is important that all Baltimore homeowners be made fully aware of both their rights under the law and how SDAT assesses their property for tax purposes. Further, because of the limited time frame citizens affected by the

recent reassessments have to decide whether or not to file an appeal, it is essential that this information be quickly spread to as wide of an audience as possible. One way to encourage the spread of this information would be a public hearing before the City Council.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF BALTIMORE, That representatives from the State Department of Assessments and Taxation's Baltimore City office are invited to appear before the Council to discuss the process by which properties in Baltimore were reassessed for tax purposes, and to explain what rights homeowners have if they believe these assessments are not correct.

AND BE IT FURTHER RESOLVED, That a copy of this Resolution be sent to the Mayor, the Director of the State Department of Assessments and Taxation, and the Mayor's Legislative Liaison to the City Council.

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ccres/PropAsses/tw

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