



Tis the Season to... Consider Maryland Real Property Tax Assessments and Appeals

Don't miss an opportunity to save by appealing before the deadline.

Maryland real property tax assessments arrive around late December and organizations need to **act now** to begin the appeals process if they hope to realize savings during this limited window of time to act. Below is an outline of key dates, qualifying circumstances, and next steps:

Maryland Assessment Timeline

Maryland has a triennial assessment cycle under which the State Department of Assessments and Taxation (SDAT) reassesses properties **at least once every three years**. Each county and Baltimore City contains three reassessment regions, which allows for approximately 1/3 of the property accounts to be reassessed each year. SDAT certifies assessment values to local governments, who convert the assessments into property tax bills by applying the jurisdiction's property tax rates.

Maryland's tax years run from July 1–June 30. The value of real property in a given tax year is the value of the property as of the "date of finality," which is the January 1 immediately preceding the beginning of the tax year. In the months before the date of finality, SDAT reassesses real property in that cycle as of the date of finality. SDAT then issues assessment notices to each property owner near the **end of December** immediately preceding the date of finality. SDAT may reassess property within a three-year cycle if any one of several conditions occurs, such as a change in zoning classification or use of the property, or substantially completed improvements are made that add at least \$100,000 in value to the property.

Maryland Assessment Formula

Maryland law provides that all real property in the state is subject to property tax. The amount of real property tax is determined by two factors: (1) the property assessment; and (2) the property tax rate for each jurisdiction. State law provides certain real property tax exemptions and abatements, which are not addressed here.

Maryland Appeal Process

There are at least three circumstances upon which a property owner may appeal a real property tax assessment:

1. Upon receipt of an assessment notice
2. Any time before the first working day following January 1 for the two out-of-cycle years when a property is not reassessed (Petition for Review)
3. Upon purchase of property between January 1 and June 30

Property owners may file a Petition for Review by the **first working day following January 1** for the two years a property is not reassessed as part of Maryland's triennial process. Commercial property owners often file Petitions for Review following a calendar year when they have experienced operating challenges such as high vacancies, bad debt, or increases in expenses. If you believe a Petition for Review should be filed, please be in touch with us before the end of the year. Property owners who purchase a property the deed for which is recorded between January 1 and June 30 may appeal the property's assessed value within 60 days after the date of recording.

What's Next?

Gallagher has over 40 years of experience successfully appealing real property tax assessments in Maryland, Washington, D.C., and Virginia, achieving millions of dollars in tax savings and refunds for clients across a wide range of industries who own a variety of property types. We would be happy to assist you with addressing any related questions or concerns. Please reach out to:



**Jared
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