

TO: All Interested Parties
FROM: Robert L. Zouck
DATE: June 22, 2005
RE: New Scheduling Guidelines for Real Property Valuation Cases

MEMORANDUM

The 2005 General Assembly has passed and the Governor has signed the revision to Tax-General Article § 14-512 (f) (5), which now states:

- (I) The Maryland Tax Court shall hear and determine all appeals under this subsection on or before 120 days from the date the appeal is entered, unless extended by the Court at the request of the party.
- (II) Any party to an appeal may request the Court to extend the 120-day requirement.
- (III) The Court may grant an extension if it deems the request to be valid.

Effective July 1, 2005, due to the new time requirement, the following changes have been made to the current method of scheduling valuation appeals:

1. The time for filing the formal Petition of Appeal after an initial letter appeal has been reduced to 15 days.
2. Upon receipt of the Petition of Appeal, a Notice of Hearing shall be issued scheduling the merits hearing for the appeal within 100 days.
3. For commercial valuation appeals, a Notice of Hearing will be issued either upon receipt of the initial letter appeal or the Petition of Appeal. That notice shall schedule the matter for a Pre-Trial Conference for the last week of the subsequent month and for the merits hearing within 120 days of the initial filing. For example, if a commercial property appeal is filed anytime in July, the Pre-Trial Conference shall be scheduled for the last week of August and the merits hearing shall be scheduled between October 31st and November 30th depending on the time of filing.
4. Where appropriate, requests to extend the 120-day period of time for hearing and resolution will be permitted, the granting at the discretion of the Court.

Please direct your questions to the Office of the Clerk.