

Pandemic Provides Opportunity to Appeal Maryland Property Tax Assessments

Posted At : January 4, 2021 12:29 PM | Posted By : Nancy C

Related Categories: Real Estate, Litigation, Business & Tax, Maryland Property Tax News



The Maryland Department of Assessments and Taxation (SDAT) recently issued new Assessment Notices to owners of one-third of all commercial properties in Maryland for tax years 2021-2023. With the harmful economic effect of the pandemic in 2020, many property owners saw a decrease in rental income and an increase in vacancies. The moratorium on evictions inflicted further harm as owners could not remove their delinquent tenants. This downturn will continue into 2021, which provides a potential basis to appeal the new property assessment.

Maryland property owners have 45 days from the date of the Assessment Notice to challenge these new assessments. The “first-level” appeal allows for an informal hearing with the assessor to discuss the new assessment. If the assessor refuses to reduce the assessment, the owner may file a further appeal to the local Property Tax Assessment Appeals Board (PTAAB). This hearing is conducted like a trial with the opportunity to testify, call witnesses and present written evidence. The assessor defends the assessment and the burden is on the property owner to convince the Board that the property is over-valued. The Board will consider the evidence and issue a written decision, usually within about two weeks. If the property owner is still dissatisfied, another appeal may be filed to the Maryland Tax Court in Baltimore.

Miller, Miller & Canby has been protesting the assessments of various types of commercial properties in Maryland for more than 30 years. Our litigation attorneys regularly represent clients before the local Assessment Office, PTAAB and the Maryland Tax Court. We have successfully appealed the assessments on office buildings, strip malls, retail stores, warehouses, casinos, apartment buildings, nursing homes, cemeteries and vacant land.

Michael Campbell is a partner in the litigation group at Miller, Miller & Canby. In addition to trial and appellate advocacy, his practice focuses on real estate litigation and property tax assessment appeals. Please feel free to contact Mr. Campbell at 301.762.5212 or [send him an email](#) for property tax guidance. For more information about the firm’s Maryland property tax appeals practice and representative cases, [click here](#).