

## Commercial Property Owners Have Until February 10th to Appeal New Maryland Property Tax Assessments

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At the end of December, the Maryland Department of Assessments and Taxation (SDAT) issued new Assessment Notices to owners of one-third of all commercial and residential properties in Maryland. For instance, in Montgomery County, commercial properties in Bethesda, Potomac and Germantown were reassessed. In Anne Arundel County, commercial properties in Annapolis, Glen Burnie and Linthicum were reassessed. In Frederick County, commercial properties in and around downtown Frederick were reassessed. In Prince George's County, commercial properties in Beltsville, Laurel, Clinton and Upper Marlboro were reassessed.

Property owners have 45 days from the date of the Assessment Notice to challenge these new assessments. Based on the notices we have seen this cycle, **the appeal deadline is February 10, 2020**, although this could vary depending upon the notice date. The "first-level" appeal takes place at the local Assessment Office. If the assessor refuses to reduce the assessment, the owner may file a further appeal to the county's Property Tax Assessment Appeals Board (PTAAB). This Board will consider the evidence and issue a written decision, usually within two weeks. If the property owner is still dissatisfied, another appeal may be filed to the Maryland Tax Court.

Miller, Miller & Canby has been challenging the assessments of various types of properties in Maryland for more than 30 years and has obtained substantial reductions in real property assessments for our clients. 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, retail stores, senior living centers, warehouses, industrial sites, casinos, apartment buildings and cemeteries. Let us help you reduce your Maryland property assessments in 2020.

**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 or to help reduce your commercial Maryland property tax assessment. For more information about the firm's Maryland property tax appeals practice and representative cases, **click here**.