**WILKES ARTIS, CHARTERED**

**MARYLAND – REAL PROPERTY TAX**

# TIMELINE for CALENDAR

**2016-2017**

The following deadlines are standard in each of the 23 Counties and the City of Baltimore in Maryland. However, the specific District within the 23 Counties and the City of Baltimore determines the triennial cycle of a property:

December 30, 2016 Notice of proposed assessment mailed for properties being re-assessed for the triennial cycle commencing with Tax Year 2017 (Real Property in Maryland is re-assessed once every three years; 1/3 of all property re-assessed each year)

December 30, 2016 Deadline to file Petition for Review: applicable to properties not being re-assessed but for which relief may be warranted for remaining years of the properties’ current triennial cycle; i.e., Tax Years 2017 and 2018 for property re-assessed in the 2016 cycle. And Tax Year 2017 for property re-assessed in 2015 cycle.

January - March 2017 For certain properties scheduled to be re-assessed for triennial cycle commencing with Tax Year 2017 and valued over $5,000,000, the State may send a certified letter requesting income and expense data to be submitted by May 15, 2017.

 (Actual deadline June 15, 2017)

February 7, 2017 (Approximately) Deadline to appeal notices of assessment for re-assessed properties (45 days from December 30, 2016 mailing)

February - May 2017 Assessor level hearings held. Income and expenses for past three years must be presented at assessor hearing, otherwise income approach to value cannot be used at later levels of appeal. (Final notices issued within 45-60 days after hearing.)

June 15, 2017 (5 Million Deadline) Final deadline to submit income and expense information for 2018 re-assessments. If not submitted, penalty of $100 per day, up to maximum of 0.1% of property value begins to accrue.

July 1, 2017 Tax bills sent (Tax Year = July 1, 2017 - June 30, 2018)

September 30, 2017 Tax Year 2017 taxes due

Final Notices of Assessment reflecting the decisions from the assessor level (“SDAT”) hearings for Petitions for Review and Re-assessment appeals are received on a rolling basis, approximately 45-60 days after the hearing. The next level of appeal is the Property Tax Assessment Appeals Board (“PTAAB”) for the appropriate county, with a filing deadline of 30 days after the date of the Final Notice of Assessment. PTAAB hearings and decisions also occur on a rolling basis (Orders issued within 30-45 days after hearing), with the next level of appeal being the Maryland Tax Court; the deadline to appeal a PTAAB decision/Order to the Tax Court is 30 days from the date of the PTAAB Order.