

Table of Contents

Category 001- Definitions

Subject 001- **Directives**

Topic 001 - Numbering

Topic 002 - Publication of Procedures

Subject 014 - **Value**

Topic 001 - Market, Disposition and Liquidation

Category 004 - Owners

Subject 004 - **Owners**

Topic 010 - Definition

Subject 050 - **Real Property**

Topic - 020 Joint Ownership

Category 008 - Taxable Property

Subject 010 - **Real Property**

Topic - 010 Farmer's Home Administration

Subject 020 - **Taxable Property**

Topic - 010 Storage Structures

Topic - 015 Refrigeration Units

Category 009 - Exemptions

Subject 010 - **Charitable Educational, or Religious Exemptions**

Topic - 010 The Ownership and the Actual and Exclusive Use Tests

Subject 030 - **Religious Property**

Topic – 010 Parsonages

Subject 070 - **Blind & Disabled Veteran**

Topic - 010 Joint Tenancy, Tenancy by the Entireties, and Tenancy in Common

Topic - 015 V.A. Certification

Topic - 020 Surviving Spouse

Topic - 025 Amount of Assessments Eligible for Exemption on Subsequently Acquired Properties by Surviving Spouses of Disabled Veterans

Subject 0120 - **Charitable Benevolent, Fraternal or Sosrara Properties**

Topic - 010 Discrimination

Subject 0150 - **Transfer of Property**

Topic - 010 Exempt Entity to Exempt Entity

Topic - 015 Exempt Entity to Non-exempt Entity

Category 009 - Owners

Subject 140 - **Payments in Lieu of Taxes**

Topic - 010 Records

Subject 400 - **Effective Dates**

Topic - 010 Granting or Removing Guidelines Chart

Subject 500 - **Records**

Topic - 010 Applications

Category 012 - Homeowners' Tax Credit

Subject 020 - **Applications**

Topic - 010 Who is a Homeowner Eligible to Apply

Topic - 020 Income Definition

Topic - 030 What Are the Special Imitations on Applications

Topic - 040 Definition of Dwelling

Topic - 080 Filing Deadline Requirements

Topic - 090 Verification of Income

Topic - 101 Application Items 1 & 8: Name and Address

Topic - 102 Application Items 2 & 6: Social Security Numbers

Topic - 109 Item 9 Different Mailing Address

Topic - 110 Item 10 Marital Status

Topic - 111 Item 11 County Account No. or Ward

Topic - 112 Item 12 Other Real Estate Owned By the Applicant

Topic - 113 Item 13 Principal Residence and Live There Since

Topic - 114 Item 14 Dependents Defined

Topic - 116 Any Portion of Dwelling Used for Business

Topic - 117 If Rented Part of Dwelling

Topic - 118 Wages, Salaries, Tips, Bonuses, Commissions, Fees

Topic - 119 Interest Income

Topic - 120 Dividends

Topic - 121 Capital Grants

Topic - 122 Real Profits (Net)

Topic - 123 Business Profits (Net)

Topic - 124-Room and Board

Topic - 125 Unemployment Insurance; Workmen's Compensation

Topic - 126 Alimony; Support Money, Public Assistance Grants

- Topic - 127 Social Security
- Topic - 128 Railroad Retirement Benefits Per Year
- Topic - 129 Other Federal Pensions (Not Including VA Benefits) Per Year
- Topic - 130 Veterans Benefits Per Year
- Topic - 131 Other Pensions and Annuities Per Year
- Topic - 132 Deferred Compensation
- Topic - 133 Gifts Over \$300 (Received); Inheritance
- Topic - 134 All Other Income (Indicate Source)
- Topic - 135 Federal Income Tax Field?
- Topic - 136 Applicant and Spouse's Signatures
- Topic - 137 Application Not Open to Public Inspection

Category 012 - Homeowners' Tax Credits

Subject 030 – **Calculation**

- Topic – 010 Method of Credit Calculation
- Topic – 030 Denial Letter and Right of Appeal

Subject 050 – **Mobile Homes**

- Topic – 010 Miscellaneous Provisions Eligibility of Trailers

Category 012 – Renters' Tax Credits

Subject 065 – **Application**

- Topic – 010 Eligibility

Category 012 - Tax Credits

Subject 150 – **Homestead Credit**

- Topic - 010 Eligibility Requirements
- Topic - 015 Cooperative Corporations
- Topic - 020 Disqualifying Conditions During Previous Taxable
- Topic - 025 Damaged/Razed Property
- Topic - 030 Calculations
- Topic - 031 Disqualification
- Topic - 032 Maintenance
- Topic - 035 Credit Eligibility for New Purchasers
- Topic - 040 Correction of Occupancy Status
- Topic - 045 25% Penalty

Subject 160 – **Local Tax Credits**

- Topic – 010 Itemized Listings

Subject 170 - **Homeowners' and Homestead Credits**

- Topic – 010 Appeals

Subject 180 - **Agricultural Limited Liability Entities**

- Topic - 005 Application
- Topic - 010 Continued Eligibility
- Topic - 015 Disqualification

Category 012 - Maryland Environmental Trust Credit (Formerly Conservation Property Tax Credit)

Subject 200 - **Valuation and Credit**

- Topic - 010 Requirements of the Department

Category 012 - Enterprise Zone Property Tax Credits

Subject 300 - **Eligibility Standards**

- Topic – 010 What is the Enterprise Zone Tax Credit?
- Topic – 015 How Does a Property Qualify
- Topic – 016 When Should a Business Apply?
- Topic – 020 What is Eligible Assessment and How Calculated?
- Topic – 021 Miscellaneous Provisions
- Topic – 025 Enterprise Pipeline and Budget Considerations

Category 012 – More Jobs Act Property Tax Credit

Subject 200 – **Credit**

- Topic – Data Processing Procedure

Category 014 - Valuation

Subject 010 - **Market Approach**

- Topic – 010 Market Value Index

Subject 020 – **Assessments**

- Topic - 005 Error Correction
- Topic - 010 Definition
- Topic - 012 Escaped Property

Subject 030-**Residential Land**

- Topic – 010 Vacancy Allowance

Subject 050 - **Condominium Property**

Topic – 010 Percentage Units

Subject 055 - **Common Use Facilities**

Topic – 010 Criteria

Subject 060 - **The Three Approaches to Valuation**

Topic – 010 Responsibility of Assessor

Subject 062 - **Appraisal Technique**

Topic – 005 Leaseholds

Topic – 010 Tenant Improvements

Subject 065 **Income Producing Properties**

Topic –005 Single Family Residential Properties

Topic - 010 Income and Expense Statement

Topic - 020 Income and Expense Statement

Topic - 020 Property Value over \$5 Million

Subject 066 - **Real Property**

Topic – 010 Subpoenas

Topic -- 020 Spas and Hot Tubs

Subject 070 - **Solar Energy**

Topic - 010 Assessable Status

Subject 080 - **Market Value**

Topic - 010 Public or Private Easement

Subject 090 - **Open Space**

Topic - 010 Perpetual or Long Term Easement, Country Club or Golf Course Agreement

Subject 100 - **Appraisal Technique**

Topic – 004 Value in Use

Topic – 005 Approaches to Value

Topic – 010 Cemeteries

Topic – 015 Bed and Breakfast

Topic – 020 Commercial Greenhouses

Topic – 025 Cellar Communication Towers

Topic – 030 Refrigeration Units

Topic – 040 Marinas

Topic – 041 Bulkheading

Topic – 050 Section 42 Tax Credits

Topic – 055 Government Subsidized Housing Consideration

Subject 110 - **Subdivided Land**

Topic – 010 Bulk Ownership of Lots

Subject 120 – **Wetlands**

Topic – 010 Marshland

Subject 130 - **Zoning Considerations**

Topic – 010 Comprehensive Map Amendment

Subject 140 - **Contaminated Property**

Topic – 010 Required Documentation

Category 018 - Operating Properties of Utilities and Railroads

Subject 050 – **Valuation**

Topic 010 - Operating and Non-Operating Land

Category 019 - Real Property

Subject 010 - **Owner of Record**

Topic – 010 Immediate Family

Subject 015-**Residential**

Topic – 010 Utility Structures

Topic – 020 Waterfront Piers

Topic – 030 Site Improvements

Topic – 040 Greenhouses, Hoophouses, Swimming Pools, Tennis Courts

Topic – 050 Smoke Detectors and Fire Equipment

Topic – 060 Radio and Television Masts

Topic – 070 Rented Homes

Subject 025 – **Additions**

Topic – 050 Medical Necessity

Subject 030 – **Homesites**

Topic – 010 Valuation

Topic – 011 Non-Percolation or Non-Buildable Status

Topic – 012 Curtilage

Subject 035 **Farm Homesites**

- Topic – 010 Determination of Size
- Topic – 015 Building

Subject 040 - **Agricultural Use**

- Topic – 005 Application
- Topic – 010 Uniform Values
- Topic – 015 Uniform Values
- Topic – 016 New Account Agricultural Use Rates
- Topic – 020 Definitions
- Topic – 021 Guidelines and Active Use
- Topic – 022 Conservation Reserve Programs

Subject 050 – **Planned Development Unit**

- Topic – 010 Assessment

Subject 060 - **Mobile Home Assessment**

- Topic – 010 Determination of Taxable Status

Subject 070 – **Woodland**

- Topic – 010 Agricultural Criteria
- Topic – 014 Management Plans
- Topic – 015 FCMA
- Topic – 020 Rollback Tax and Penalty for Violating a FCMA

Subject 075 - **Agricultural Transfer Tax**

- Topic – 010 General
- Topic – 012 Rate of Tax and Consideration or Appraisal Value
- Topic – 013 Woodland
- Topic – 015 Exemptions

Subject 075 - **Agricultural Transfer Tax**

- Topic – 010 General
- Topic – 012 Rate of Tax and Consideration or Appraisal Value
- Topic – 013 Woodland
- Topic – 015 Exemptions
- Topic – 020 Declaration of Intent
- Topic – 021 Tracking Tax Liability
- Topic – 025 Declaration of Intent Violation
- Topic – 035 Appeal of Agricultural Transfer Tax

Subject 080 – **Adjustments**

Topic – 010 Flood Damage

Subject 100 - **Golf Courses or Country Clubs**

Topic – 005 Application

Topic – 010 Agreements

Topic – 015 Physical Review

Topic – 020 Valuation

Subject 110 - **Property Valuation**

Topic – 011 Reassessment Out-of-Cycle

Topic – 012 Substantially Completed Improvements Value Less than \$100,000

Subject 120 - **Rezoned Real Property**

Topic – 010 Use Valuation

Subject-150 – **Federal Property**

Topic – 010 SBA, FHA, VA and Farmers Home Administration

Category 029 – Notices

Subject 005 – **Written Notification**

Topic – 005 Increase/Decrease in Value

Subject 010 – **Appeals Processes**

Topic – 010 Appeal Period

Subject 020 – **Method of Certification**

Topic – 010 First Class Mail

Subject 050 – **Late Appeals**

Topic – 010 Valuation Review

Subject 060 – **Agricultural Use Values**

Topic – 010 Request for Review or Reclassification

Subject 070 – **Notification Out-of-Cycle**

Topic – 010 Change in Taxable Status

Subject 100 - **Final Notices**

Topic – 010 When Required

Topic – 012 Processing

Topic – 015 Remands

Category 045 - Assessment Records

Subject 010 - **Assessment Roll**

Topic - 020 Credits Against Taxes

Subject 020 – **Classes of Property**

Topic – 005 Land Use Codes

Topic – 030 Commercial/Industrial and utilities/Railroad Description Codes

Subject 025 - **Owner Occupancy Code**

Topic – 005 Recording

Subject 030 - **Intake Sheets**

Topic- 030 Principal Residence

Topic – 008 When Required

Topic - 010 Supervisor’s Responsibility

Topic – 011 Conveyance Type

Topic – 015 Consideration

Topic – 020 Deed Certifications

Topic – 025 Improper Recordation

Topic – 028 Date of Transfer

Topic – 030 Change of Ownership

Topic – 031 Transfer of Name Change-Corporations/Limited Partnerships

Topic – 032 Eminent Domain

Topic – 033 Erroneous Deeds

Topic – 035 Inheritance Tax (Inchoate Lien)

Topic – 040 Article of Transfer, Merger or Consolidation

Subject 035 - **Updating Records**

Topic – 010 Change of Name of Corporations or Limited Partnerships

Topic – 015 Chesapeake Bay Restoration Fund

Topic – 020 Court Issued Ratification Order for Foreclosure Sale

Topic – 025 Site Address Entry Into Database

Subject 040 – **Acreage**

Topic – 010 Verification

Subject 050 – **Zoning**

Topic – 010 Identification

Topic – 015 Coding

Subject 055 – **Building Permits**

Topic – 010 Tracking

Subject 060 – **Public Inspection**

Topic – 010 Enumeration of

Subject 065 – **Inspection and Distribution**

Topic – 015 Other Government Agencies

Subject 070 – **Public Distribution**

Topic – 010 Owner's Assessment

Topic – 015 Restricts During the Appeal Process

Topic – 020 Property Maps

Subject 075- **Discrepancies**

Topic-25 Property Maps

Subject 100 – **Retention**

Topic – 010 Approved Schedule

Subject 115 – **Real Property Value**

Topic – 010 Certified Letter

Subject 120 – **Annexations**

Topic – 010 Effective Date

Category 067 – Allowances to Collectors

Subject 030 – **Allowance to Collectors**

Topic – 010 Remove From Roll

Subject 050 – **Taxable Status**

Topic – 010 Account Under Appeal

Subject 060 - **Erroneous Assessments**

Topic - Correction of Roll

Subject 070 - **Abatement of Assessment**

Topic – 010 Acquisition by State, County, or City

Topic – 050 Damaged Property

Category 229 - Maryland Tax Court

Subject 010 - **General Information**

Topic – 050 Note on Citations

Topic – 010 Nature of the Tax Court

Topic – 015 Court Personnel

Topic – 020 Who May Appear Before the Court

Topic – 025 Exhaustion of Administrative Remedies

Topic – 030 Filing an Appeal with the Tax Court

Topic – 035 Preliminary Motions

Topic – 040 Discovery

Topic – 045 Pre-Trial Conferences & Briefs

Topic – 050 Trial Procedures

Topic – 055 Appeals from a Tax Court Decision

Subject 050 – **Appeals**

Topic – 010 Rules of Procedure

Subject 060 – **Examiner**

Topic – 010 Presentation of Assessor

Subject 070 - **Subsequent Appeals**

Topic – 010 Responsibility of the Supervisor

Subject 080 – **Appeals**

Topic – 010 Settlements Prior to Court Hearing

Category 232 - Administration

Subject 020 - **Public Relations**

Topic – 010 Code of Ethics
Topic – 015 Citizen Response Plan
Topic – 020 News Media

Subject 030 – **Working Hours**

Topic – 010 Local Offices

Subject 040 – **Office of the Attorney General**

Topic – 010 Requests for Opinions

Subject 055 – **Employees' Responsibilities**

Topic – 010 Subpoenas

Subject 060 – **Assessors**

Topic – 010 Constitutional Oath

Subject 100 – **Reassessment**

Topic – 010 Sales
Topic – 020 Physical Review

Category 232 – Administration/Safety

Subject 100 – **Personal Protective Equipment**

Topic – 030 Purchasing of Footwear

Category 255 – Appeals

Subject 030 – **Supervisor Level**

Topic – 005 Petition for Review
Topic – 006 Appeal by a Third Party
Topic – 007 Property Transferred from Jan.1 thru June 30(New Owner)
Topic – 008 Telephone Hearing
Topic – 009 Scheduling
Topic – 010 Responsibility of Assessors
Topic – 015 Participating Assessor
Topic – 030 Exhaustion of Administrative Remedies
Topic – 040 Postponements
Topic – 050 Designated Representative/Agent

Subject 050 – **Responsibility of Supervisor**

Topic – 010 Appeals by Supervisor

Topic – 012 Settlement/Reductions
Topic – 020 Consideration of Appeal Decisions

Subject 070 – **Common or Group Hearings**

Topic – 010 Requirements for

Subject 090 – **PTAAB & MTC**

Topic – 010 Value Defined

Subject 100 – **PTAAB & Maryland Tax Court**

Topic – 010 Selection of Comparable Sale Properties

Topic – 015 Mailing of Comparable Sale Properties

Subject 125 – **PTAAB & Tax Court**

Topic – 010 Ex Parte Communication

Topic – 015 Written Appraisal

Subject 130 – **PTAAB & MTC**

Topic – 010 Homeowner’s Tax Credit

Subject 140 – **Maryland Tax Court**

Topic – 010 Request for Extension

Topic – 020 Request for Discovery

Category 300 – Triennial Assessments

Subject 001 – **General Information**

Topic – 001 Introduction

Topic – 003 Terminology

Subject 010 – **Revaluation in Three Year Cycle**

Topic – 010 Real Property

Category 350 – Personal Property

Subject 030 – Assessments

Topic – 005 Filing Date
Topic – 010 Penalties and Interest