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MARYLAND TAX COURT

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RULES OF PROCEDURE

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108 E. LEXINGTON STREET
BALTIMORE 2, MARYLAND

CR KFM 1729 .T23 1960
Maryland. Tax Court.
Rules of procedure

RULES OF PROCEDURE BEFORE MARYLAND TAX COURT

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These rules are promulgated pursuant to authority contained in Article 81, Section 229(b), of the Annotated Code of Maryland (1959 Cumulative Supplement). They were adopted by Order of February 10, 1960, effective from and after March 15, 1960. Rules 4 and 6 were amended to read as set forth below by Order dated April 13, 1960, effective from and after April 30, 1960.

RULE 1

How To Appeal — Signatures

(a) All papers filed with the Court must be in clear and legible form. Printed forms for petitions furnished by the Clerk may be used, but are not compulsory.

(b) All papers shall be bound together at the top only, and shall have no backs or covers. The left-hand margin shall be at least one and one-half inches.

(c) All papers shall have a caption and a signature.

(d) Petitions and Answers filed with the Court shall be signed by the Petitioner or Respondent, as the case may be, or by the Petitioner's or Respondent's representative, who may be either an attorney admitted to practice before the Court of Appeals of Maryland, or a certified public accountant authorized to practice in Maryland. A pleading by a partnership shall be signed by the attorney or certified public accountant representing the same, or by a member of the partnership. A pleading by a corporation shall be signed by the attorney or certified public accountant representing the same or by an officer of the corporation. The person signing a pleading shall type or print his name, mailing address and telephone number beneath his signature.

(e) One conformed copy shall be filed with the signed original of every Petition or Answer filed.

RULE 2

Office Hours of Court

The offices of the Court shall be open for business Monday through Friday of each week from 9 A.M. to 5 P.M., except legal holidays. Any document to be filed with the Court must be filed in the office of the Clerk during business hours, provided, however, the Court may permit the filing of documents during the course of a hearing.

RULE 3

Form and Content of Petition

(a) All proceedings shall be initiated by filing with the Court a Petition of Appeal. In an appeal by a taxpayer the Supervisor of Assessments in the counties, the Department of Assessments of Baltimore City, the State Department of Assessments and Taxation, or other final assessing or taxing authority, as the case may be, shall be designated as Respondent. In an appeal by an assessing or taxing authority or representative thereof, the taxpayer shall be designated as Respondent.

(b) There shall be no fee for filing a Petition in the Court.

(c) Each paragraph of the Petition shall be separately numbered. It shall set forth succinctly the nature of the case, the facts involved, and the question or questions to be reviewed by the Court. The Petition shall also set forth that the assessment or classification appealed from is illegal, specifying the ground of alleged illegality, or that it is erroneous by reason of overvaluation or undervaluation, or that the assessment is unequal in that it has been made at a higher proportion of value than other property of the

same class or may assign any other errors which exist in the particular case for which an appeal is allowed, and on account of which the Petitioner claims to be injured.

RULE 4

Docketing — Summons — Copies

Upon receipt of the Petition by the Clerk, the proceeding will be entered upon the docket and will be assigned a number and the parties will be notified thereof. The docket number shall be placed by the parties on all papers thereafter filed in the proceeding and referred to in all correspondence with the Court. Pursuant to Sec. 229(e) of Art. 81, of the Annotated Code of Maryland, upon receipt of a Petition, the Clerk shall forthwith issue a summons and subpoena duces tecum to the assessing or taxing authority or other agency appealed from, requiring it to produce at the hearing the record of the proceedings, as well as all maps, plats, documents and other papers connected with the record, or a properly certified copy thereof. The Clerk shall send a copy of the Petition to the Respondent as designated in Rule 3, and to the Attorney General in the event of an appeal by the taxpayer, and shall upon request, supply a copy of the Petition to the assessing or taxing authority or other agency appealed from.

RULE 5

Answer — Form and Content — 30 Days

The Respondent shall, within 30 days after being notified of said appeal, file with the Court an Answer to the Petition of Appeal. Said Answer shall be divided into paragraphs, which shall be separately numbered, and, insofar as possible, each paragraph shall contain a separate and distinct averment. An Answer shall specifically admit, deny or explain the facts alleged by the Petitioner, unless the Respondent is without knowledge thereof, in which event

it shall be so stated; and such statement shall operate as a denial. All the material allegations in the Petition of Appeal shall be answered. Prior to filing, a copy of the Answer shall be served on the Petitioner personally or by regular mail, postage prepaid; and to the Answer shall be attached a certificate that this requirement has been complied with. Said certificate shall be made by the Respondent, his Counsel or representative (as designated in Rule 1(d)). The proceeding shall be deemed at issue when this rule has been complied with.

RULE 6

Comparable Properties — Service of List — Five Days

In every case where either party proposes to offer evidence as to sales of and assessments on alleged comparable properties for the purpose of showing equality or inequality of assessments, or for any other purpose, such party shall at least five (5) days before the date set for hearing, serve upon the opposite party an itemized list of such alleged comparable properties, showing the sales prices and the amounts of the assessments, the dates of the sales and the assessments and identifying the properties as they are listed on the tax records.

RULE 7

Continuances

Once a case has been set down for a hearing, either party shall be entitled to one continuance as a matter of right, and the Clerk of the Court is empowered to grant such continuance, provided, however, that such continuance shall be for no longer than thirty (30) days. Any additional continuance shall not be granted, except upon Petition and Order of Court. Said Petition shall set forth in detail the reasons for said request, and the Court shall have the right to require such documentary proof of said reasons as it may deem proper.

RULE 8**Further Appeals**

If any party to a proceeding shall appeal from a final order of this Court to the Circuit Court of any county or to the Baltimore City Court of Baltimore City, such party shall be required to order and furnish the Maryland Tax Court with a transcript of the record and shall be charged with the expense of such transcription.

CORNELIUS P. MUNDY,
Chief Judge.

LAWRENCE B. FENNEMAN,
Judge.

OWEN E. HITCHINS,
Judge.

JOHN WOOD LOGAN,
Judge.

JOSEPH M. MATHIAS,
Judge.

EDWIN W. LOWE,
Clerk.

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