

# SENATE BILL 877

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By: **Senator Brinkley**

Introduced and read first time: February 15, 2010

Assigned to: Rules

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## A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax Assessments – Exterior Physical Inspection of Property**  
3 **– Waiver**

4 FOR the purpose of providing for a waiver, under certain circumstances, of the  
5 requirement for the supervisor of assessments for a county to value all real  
6 property based on an exterior physical inspection at least once every 3 years;  
7 providing for assessments based on certain information during the period of a  
8 waiver of the physical inspection requirement; and generally relating to a  
9 requirement that the State Department of Assessments and Taxation or the  
10 supervisor of assessments value property based on an exterior physical  
11 inspection.

12 BY repealing and reenacting, with amendments,  
13 Article – Tax – Property  
14 Section 8–104(b)(1)  
15 Annotated Code of Maryland  
16 (2007 Replacement Volume and 2009 Supplement)

17 BY adding to  
18 Article – Tax – Property  
19 Section 8–104(e)  
20 Annotated Code of Maryland  
21 (2007 Replacement Volume and 2009 Supplement)

22 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF  
23 MARYLAND, That the Laws of Maryland read as follows:

24 **Article – Tax – Property**

25 8–104.

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1           (b)   (1)   Notwithstanding a revaluation under subsection (c) of this section,  
2 **EXCEPT AS PROVIDED IN SUBSECTION (E) OF THIS SECTION**, the Department or  
3 supervisor shall value all real property once in every 3–year cycle based on an exterior  
4 physical inspection of the real property.

5           **(E)   (1)   SUBJECT TO PARAGRAPH (2) OF THIS SUBSECTION, IF THE**  
6 **SUPERVISOR OF ASSESSMENTS FOR A COUNTY DETERMINES THAT RESOURCES**  
7 **ARE NOT AVAILABLE TO COMPLETE THE EXTERIOR PHYSICAL INSPECTION**  
8 **REQUIRED UNDER SUBSECTION (B) OF THIS SECTION, THE INSPECTION**  
9 **REQUIREMENT MAY BE WAIVED FOR A PERIOD OF UP TO 5 YEARS.**

10                   **(2)   THE SUPERVISOR SHALL VALUE ALL REAL PROPERTY**  
11 **REQUIRED TO BE VALUED DURING THE PERIOD OF ANY WAIVER BY DOING AN**  
12 **ASSESSMENT USING ANY AVAILABLE RESOURCES WITHOUT DOING AN EXTERIOR**  
13 **PHYSICAL INSPECTION.**

14           SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
15 June 1, 2010.