

# HOUSE BILL 832

Q2

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By: **Delegates McIntosh, Clippinger, Anderson, Branch, Carter, Glenn, Hammen, Harper, Haynes, McHale, Mitchell, Oaks, B. Robinson, Rosenberg, Stukes, Tarrant, and M. Washington**

Introduced and read first time: February 5, 2014

Assigned to: Ways and Means

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## A BILL ENTITLED

1 AN ACT concerning

2 **Baltimore City – Property Tax – Assessors**

3 FOR the purpose of requiring the State Department of Assessments and Taxation to  
4 employ and assign to the supervisor of assessments for Baltimore City a certain  
5 number of assessors in addition to the number of assessors assigned to the  
6 supervisor on a certain date; requiring that the work of the assessors shall  
7 consist exclusively of conducting certain inspections of real property; specifying  
8 the intent of the General Assembly that the inspections will result in additional  
9 property tax revenue that will defray the cost of employing the additional  
10 assessors; and generally relating to the employment of assessors in Baltimore  
11 City to conduct inspections of real property.

12 BY repealing and reenacting, with amendments,  
13 Article – Tax – Property  
14 Section 2–107  
15 Annotated Code of Maryland  
16 (2012 Replacement Volume and 2013 Supplement)

17 BY repealing and reenacting, without amendments,  
18 Article – Tax – Property  
19 Section 2–217  
20 Annotated Code of Maryland  
21 (2012 Replacement Volume and 2013 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**

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 2-107.

2 (A) The Department shall employ professional assessors including competent  
3 and experienced persons as assessors of commercial or industrial property, as provided  
4 in the State budget, and may assign the assessors to the supervisors as necessary to  
5 enable the supervisors to carry out their responsibilities under this title.

6 (B) (1) THE DEPARTMENT SHALL EMPLOY AND ASSIGN TO THE  
7 SUPERVISOR FOR BALTIMORE CITY SIX ASSESSORS IN ADDITION TO THE  
8 NUMBER OF ASSESSORS ASSIGNED TO THE SUPERVISOR FOR BALTIMORE CITY  
9 AS OF JUNE 1, 2014.

10 (2) THE WORK OF THE ASSESSORS EMPLOYED UNDER THIS  
11 SUBSECTION SHALL CONSIST EXCLUSIVELY OF CONDUCTING INSPECTIONS AS  
12 DEFINED IN § 2-217 OF THIS TITLE.

13 (3) IT IS THE INTENT OF THE GENERAL ASSEMBLY THAT:

14 (I) THE INSPECTIONS REQUIRED UNDER PARAGRAPH (2)  
15 OF THIS SUBSECTION WILL RESULT IN MORE ACCURATE INFORMATION ON THE  
16 CONDITION AND ATTRIBUTES OF REAL PROPERTY IN BALTIMORE CITY;

17 (II) IMPROVED INFORMATION ON REAL PROPERTY IN  
18 BALTIMORE CITY WILL GENERATE ADDITIONAL PROPERTY TAX REVENUE FOR  
19 BALTIMORE CITY AND THE STATE; AND

20 (III) THE ADDITIONAL PROPERTY TAX REVENUE GENERATED  
21 WILL DEFRAY THE COST OF EMPLOYING ASSESSORS UNDER THIS SUBSECTION.

22 2-217.

23 (a) In this section, "inspection" means an exterior physical inspection of real  
24 property for the purpose of determining the condition and attributes of real property  
25 and verifying the measurements of any improvements to land.

26 (b) Assessors are authorized to enter on land for the limited purpose of  
27 making inspections.

28 (c) The Department shall adopt regulations to implement this section.

29 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
30 July 1, 2014.