

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

A BILL ENTITLED

AN ACT concerning

Baltimore City – Property Tax – Assessors

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

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

BY repealing and reenacting, without amendments,
Article – Tax – Property
Section 2–217
Annotated Code of Maryland
(2012 Replacement Volume and 2013 Supplement)

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

Article – Tax – Property

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



2-107.

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

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

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

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

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

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

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

2-217.

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

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

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

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