



## **Senate Bill 132 – Property Tax Assessment Reviews – Aids in Reviewing Property**

### **Position: Oppose**

The Maryland REALTORS® opposes SB 132 which would require the State Department of Assessments and Taxation (SDAT) to use specific sources when reviewing a property tax assessment before the local county appeal board.

Currently, the law states that SDAT may use several sources to aid their review of a property tax assessment. Those sources include items like: sales records; building cost information; private appraisals and other items. However, if the language on page 2, line 5 is changed to SHALL, SDAT will now be required to use each of the listed items. If one of the items such as a private appraisal is not available, it is unclear if SB 132 would now require SDAT or the owner to have a private appraisal conducted. That could add significant expense to a homeowner challenging a property assessment. As another example, it likely is not helpful for SDAT to use records of new construction for an older, existing property.

While the REALTORS® agree that SDAT should use many available resources to compare property values, it appears that SB 132 would mandate items that may not be available for review or helpful in determining value.

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