

# HOUSE BILL 491

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By: **Delegates Fair and Boaf**

Introduced and read first time: January 22, 2024

Assigned to: Ways and Means

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## A BILL ENTITLED

1 AN ACT concerning

2 **State Department of Assessments and Taxation and Department of General**  
3 **Services – Property Appraisal Aids – Geographic Images**

4 FOR the purpose of requiring the State Department of Assessments and Taxation to  
5 prepare, install, and maintain certain property appraisal aids that consist of a  
6 database of certain geographic images; requiring the Department of General  
7 Services to procure for the State a certain uniform system that includes any tools or  
8 services needed to prepare, maintain, and install the appraisal aids; and generally  
9 relating to property appraisal aids and records.

10 BY repealing and reenacting, with amendments,  
11 Article – Tax – Property  
12 Section 2–210  
13 Annotated Code of Maryland  
14 (2019 Replacement Volume and 2023 Supplement)

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

17 **Article – Tax – Property**

18 2–210.

19 (a) **(1)** The Department shall prepare, install, and maintain for each county a  
20 complete record of properties, with appropriate indexes and cross indexes, and a system of  
21 appraisal aids that consist of:

22 [(1)] **(I)** property location maps; [and]

23 [(2)] **(II)** records of:

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



- 1                    [(i)] 1.     new construction;
- 2                    [(ii)] 2.     sales;
- 3                    [(iii)] 3.     building costs; and
- 4                    [(iv)] 4.     private appraisals; AND

5                    (III) SUBJECT TO PARAGRAPH (2) OF THIS SUBSECTION, A  
6 DATABASE OF STATEWIDE AND LOCAL GEOGRAPHIC IMAGES THAT INCLUDES:

- 7                    1.     GEOGRAPHIC                    INFORMATION                    SYSTEM  
8 VISUALIZATIONS; AND
- 9                    2.     OBLIQUE AERIAL PHOTOGRAPHIC IMAGERY.

10                    (2) (I) THE DEPARTMENT OF GENERAL SERVICES SHALL  
11 PROCURE FOR THE STATE A UNIFORM SYSTEM THAT INCLUDES ANY TOOLS OR  
12 SERVICES NEEDED TO PREPARE, INSTALL, AND MAINTAIN THE APPRAISAL AIDS  
13 DESCRIBED IN PARAGRAPH (1)(III) OF THIS SUBSECTION.

14                    (II) TO CARRY OUT THE REQUIREMENT UNDER SUBPARAGRAPH  
15 (I) OF THIS PARAGRAPH, THE DEPARTMENT OF GENERAL SERVICES SHALL:

- 16                    1.     GATHER INFORMATION AND INPUT ON THE  
17 REQUIREMENTS OF THE APPRAISAL AIDS BY CONSULTING WITH THE DEPARTMENT  
18 AND AFFECTED OR RELEVANT UNITS OF STATE AND LOCAL GOVERNMENT; AND
- 19                    2.     IN ORDER TO MAINTAIN THE APPRAISAL AIDS,  
20 DEVELOP AND MANAGE A COST-SHARING PLAN BETWEEN THE UNITS OF  
21 GOVERNMENT THAT UTILIZE THE APPRAISAL AIDS.

22                    (b) (1) The Department shall publish instructions and directions that set forth  
23 generally the duties to be performed and the procedures to be followed in making and  
24 recording assessments.

25                    (2) The instructions and directions shall be distributed to the governing  
26 body of each county, all assessment officers, and any official who has any duty that relates  
27 to assessments.

28                    (c) The Director shall establish and provide all forms for notices, records, reports,  
29 and other matters that relate to the functions of supervisors and assessors.

30                    SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June

1 1, 2024.