

**Department of Legislative Services**

Maryland General Assembly

2002 Session

**FISCAL NOTE**

Senate Bill 96

(Chairman, Budget and Taxation)

(Departmental – Assessments and Taxation)

Budget and Taxation

Ways and Means

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**Property Tax - Municipal Corporations - Assessment of Escaped Property**

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This departmental bill repeals the authority of municipal governments to temporarily assess the value of escaped property. Escaped property is property that is subject to assessment for tax purposes but has not been assessed by the Department of Assessments and Taxation.

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**Fiscal Summary**

**State Effect:** None. The bill codifies existing practice.

**Local Effect:** None.

**Small Business Effect:** The Department of Assessments and Taxation has determined that this bill has minimal or no impact on small business (attached). Legislative Services concurs with assessment.

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**Analysis**

**Current Law:** Municipal governments are authorized to determine a value for escaped property until it has been officially assessed by the Department of Assessments and Taxation.

**Background:** This bill repeals a 1943 enactment that is currently not used. The property tax assessment framework outlined in the Tax-Property Article has changed a great deal since this provision was originally enacted. There are no longer provisions in the law for

the standards, processes, or procedures for local governments to assess property. Now, when municipalities discover property that has not been previously assessed, they notify the department and an assessment is performed. Prior to 1974, counties performed the assessment of property for municipal governments. Since that time, the assessment of property is done by the State. As a result, the authority for municipalities to perform their own assessment is unused.

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### **Additional Information**

**Prior Introductions:** None.

**Cross File:** None.

**Information Source(s):** Department of Assessments and Taxation, Washington County, Prince George's County, Worcester County, Maryland Municipal League, Department of Legislative Services

**Fiscal Note History:** First Reader - January 9, 2002  
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