

Department of Legislative Services
Maryland General Assembly
2002 Session

FISCAL NOTE

Senate Bill 97

(Chairman, Budget and Taxation)

(Departmental – Assessments and Taxation)

Budget and Taxation

Ways and Means

Supervisors of Assessments - Personal Property Assessments

This departmental bill removes references to the Supervisor of Assessments related to the assessment of personal property and also provides that the Department of Assessments and Taxation will certify assessments of personal property and operating real property to the respective county or municipality when an assessment is completed.

Fiscal Summary

State Effect: None. The bill codifies existing procedure.

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.

Analysis

Current Law: The Department of Assessments and Taxation is responsible for the assessment of all personal property and operating real property. The Supervisor of Assessments of each county is responsible for assessing all real property except operating real property.

Background: Chapter 151 of 1991 provided that the Department of Assessments and Taxation was responsible for assessing all personal property. Prior to that change, the

county supervisor of assessments in each county was responsible for the assessment of unincorporated business personal property. Despite the law change, various references remain in the Tax-Property Article to the supervisor of assessments' responsibilities related to the assessment of personal property.

Additional Information

Prior Introductions: None.

Cross File: None.

Information Source(s): Department of Assessments and Taxation, Department of Legislative Services

Fiscal Note History: First Reader - January 9, 2002
ncs/jr

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