

HOUSE BILL 1348

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By: **Chair, Ways and Means Committee (By Request - Departmental - Assessments and Taxation)**

Introduced and read first time: March 1, 2007

Assigned to: Rules and Executive Nominations

A BILL ENTITLED

1 AN ACT concerning

2 **Valuation Records - Restrictions**

3 FOR the purpose of specifying that certain information contained in certain property
4 valuation records is not subject to public inspection; and generally relating to
5 restrictions on public viewing of certain property valuation records.

6 BY repealing and reenacting, with amendments,
7 Article - Tax - Property
8 Section 14-201(a) and (b)
9 Annotated Code of Maryland
10 (2001 Replacement Volume and 2006 Supplement)

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

13 **Article - Tax - Property**

14 14-201.

15 (a) Except as otherwise provided in this section, an officer, former officer,
16 employee, or former employee of the State, a county, a municipal corporation, or a
17 taxing district may not open for public inspection valuation records, including:

18 **(1) ASSESSOR NOTES AND MEDICAL-RELATED ADJUSTMENTS ON**
19 **RESIDENTIAL WORKSHEETS OR CARDS;**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 ~~[(1)]~~ **(2)** **COMMERCIAL** assessment worksheets or cards; and

2 ~~[(2)]~~ **(3)** correspondence containing information concerning private
3 appraisals, building costs, rental data, or business volume.

4 (b) (1) The Department shall permit a valuation record to be inspected by:

5 (i) the person whose property is the subject of the valuation
6 record; or

7 (ii) an officer of the State or a county or municipal corporation
8 affected by the valuation record.

9 (2) Valuation records, including rental data or business volume, may
10 be submitted to the Maryland Tax Court as evidence in an appeal under Subtitle 5 of
11 this title.

12 **(3) RESIDENTIAL ASSESSMENT WORKSHEETS THAT LIST THE**
13 **PROPERTY DESCRIPTION WITH ASSIGNED COST RATES AND DEPRECIATION**
14 **FACTORS SHALL BE AVAILABLE FOR INSPECTION AS THEY APPEAR ON THE**
15 **DEPARTMENT'S WEBSITE.**

16 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
17 July 1, 2007.