

HOUSE BILL 1348

Q1

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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

Re-referred to: Ways and Means, March 5, 2007

Committee Report: Favorable

House action: Adopted

Read second time: March 21, 2007

CHAPTER _____

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.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

Underlining indicates amendments to bill.

~~Strike out~~ indicates matter stricken from the bill by amendment or deleted from the law by amendment.



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

4 (1) ASSESSOR NOTES AND MEDICAL-RELATED ADJUSTMENTS ON
5 RESIDENTIAL WORKSHEETS OR CARDS;

6 [(1)] (2) COMMERCIAL assessment worksheets or cards; and

7 [(2)] (3) correspondence containing information concerning private
8 appraisals, building costs, rental data, or business volume.

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

10 (i) the person whose property is the subject of the valuation
11 record; or

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

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

17 (3) RESIDENTIAL ASSESSMENT WORKSHEETS THAT LIST THE
18 PROPERTY DESCRIPTION WITH ASSIGNED COST RATES AND DEPRECIATION
19 FACTORS SHALL BE AVAILABLE FOR INSPECTION AS THEY APPEAR ON THE
20 DEPARTMENT'S WEBSITE.

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