

**Department of Legislative Services**  
Maryland General Assembly  
2007 Session

**FISCAL AND POLICY NOTE**

House Bill 1348

(Chair, Ways and Means Committee)

(By Request – Departmental – Assessments and Taxation)

Ways and Means

Budget and Taxation

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**Valuation Records - Restrictions**

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This departmental bill provides that assessor notes and medical-related adjustments on residential worksheets or cards and commercial assessment worksheets or cards may not be made available for public inspection with regards to property assessments. The bill also provides that residential assessment worksheets that list the property description with assigned cost rates and depreciation factors must be available for inspection as they appear on the State Department of Assessments and Taxation (SDAT) web site.

The bill takes effect July 1, 2007.

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**Fiscal Summary**

**State Effect:** None. The bill would not directly affect State finances.

**Local Effect:** None.

**Small Business Effect:** SDAT has determined that this bill will have minimal or no impact on small business (attached). Legislative Services concurs with this assessment.

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**Analysis**

**Current Law:** Taxpayers have the right to obtain, at no charge, a brochure explaining the valuation and assessment process; and the record card and assessment worksheet for the property that is the subject of an assessment.

Specified persons are prohibited from opening for public inspection valuation records, including assessment worksheets or cards and correspondence containing information concerning private appraisals, building costs, rental data, or business volume.

SDAT may permit valuation records to be inspected by the person whose property is the subject of the valuation record or an officer of the State or local government affected by the valuation record.

Valuation records, including rental data or business volume, may be submitted to the Maryland Tax Court as evidence in an appeal.

**Background:** Chapter 363 of 2006 requires SDAT to provide information regarding the calculation of the property assessment and description of the property on the department's web site.

Chapter 412 of 2006 requires a custodian of a public record to deny inspection of the part of the record that contains personal information about an individual with a disability or an individual perceived to have a disability as defined under Section 20 of Article 49B, except nursing homes or assisted living facilities. If a custodian is required to provide the home address from the professional or occupational licensing record of an individual with a disability (or perceived disability), the custodian must redact all information that identifies the location as the home address of the individual.

Section 8-233 of the Tax-Property Article provides that an addition to a dwelling which is made due to the health or medical condition of the resident may not be assessed to the owner of the building under specified conditions. Because this would result in some improvements to the property receiving an assessment of \$0, notes indicating the reason for this assessment would be in the assessment record. SDAT indicates that 223 properties received this adjustment in fiscal 2007.

The bill is intended to clarify that information concerning the nonassessment of property attributable to the medical condition of a resident may not be included in any public records.

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### **Additional Information**

**Prior Introductions:** None.

**Cross File:** None.

**Information Source(s):** State Department of Assessments and Taxation, Judiciary  
(Administrative Office of the Courts), Department of Legislative Services

**Fiscal Note History:** First Reader - March 20, 2007  
ncs/hlb

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