

# HOUSE BILL 1524

Q1, L6

9lr3397  
CF 9lr3439

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By: **Delegates Guzzone and Mizeur**

Introduced and read first time: March 6, 2009

Assigned to: Rules and Executive Nominations

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## A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax – County Administrative Control – Real Property Valuation**

3 FOR the purpose of providing that beginning in a certain fiscal year certain  
4 supervisors and assessors employed by the State Department of Assessments  
5 and Taxation are county employees and not State employees; repealing a  
6 requirement that the Director of the State Department of Assessments and  
7 Taxation appoint certain supervisors to supervise the assessment process;  
8 requiring each county to appoint at least one supervisor of assessments;  
9 providing that the supervisor is an employee of the county; repealing certain  
10 requirements relating to the hiring, salaries, and removal of, and the office  
11 space and staff for, certain supervisors; requiring each county to employ certain  
12 assessors; requiring each county to be responsible for certain costs associated  
13 with assessing and revaluing real property; requiring the State to reimburse the  
14 counties for certain costs associated with assessing and revaluing real property;  
15 repealing a requirement that the Secretary of Budget and Management set  
16 certain qualifications for certain supervisors, assessors, and clerical staff;  
17 requiring each county to provide a certain salary or fringe benefit to an assessor  
18 to encourage the assessor to achieve a certain certification; repealing the  
19 authority of the Director to set certain qualification requirements for certain  
20 assessors; requiring the Director to provide general guidance and oversight over  
21 the assessment process and the independent supervisors; repealing and altering  
22 certain powers of the Director relating to authority over the assessment process;  
23 requiring each county to review, at least once every 3 years, each property  
24 assessment; authorizing each county to order a review of a property assessment  
25 under certain circumstances; authorizing a county to order a revaluation of a  
26 property under certain circumstances; requiring each county to prepare, install,  
27 and maintain certain records of certain properties; altering certain definitions;  
28 making this Act subject to a certain contingency; providing for a delayed  
29 effective date; and generally relating to transferring to the counties certain  
30 responsibility for assessing property for purposes of property taxation.

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 BY repealing and reenacting, without amendments,  
2 Article – Tax – Property  
3 Section 1–101(a), (g), and (k)  
4 Annotated Code of Maryland  
5 (2007 Replacement Volume and 2008 Supplement)

6 BY repealing and reenacting, with amendments,  
7 Article – Tax – Property  
8 Section 1–101(j) and (jj), 2–104, 2–105, 2–107, 2–109, 2–110, 2–201 through  
9 2–204, 2–210, and 2–216(a), (b), and (c)  
10 Annotated Code of Maryland  
11 (2007 Replacement Volume and 2008 Supplement)

12 BY repealing  
13 Article – Tax – Property  
14 Section 2–106 and 2–111  
15 Annotated Code of Maryland  
16 (2007 Replacement Volume and 2008 Supplement)

17 BY adding to  
18 Article – Tax – Property  
19 Section 2–106  
20 Annotated Code of Maryland  
21 (2007 Replacement Volume and 2008 Supplement)

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

24 **Article – Tax – Property**

25 1–101.

26 (a) In this article the following words have the meanings indicated.

27 (g) “County” means a county of the State and, unless expressly provided  
28 otherwise, Baltimore City.

29 (j) [(1)] “Department” means the State Department of Assessments and  
30 Taxation.

31 [(2)] “Department” includes, unless the context requires otherwise, a  
32 supervisor.]

33 (k) “Director” means the Director of the State Department of Assessments  
34 and Taxation.

35 (jj) “Supervisor” means the supervisor of assessments [for] **OF** a county.

1 2-104.

2 (a) The Director shall designate 1 employee of the Department to be “State  
3 Supervisor of Assessments” [and other employees of the Department to be  
4 “assessments area supervisors”].

5 (b) Subject to the direction of the Director, the State Supervisor of  
6 Assessments [and the assessments area supervisors] shall [supervise] **OBSERVE** the  
7 performance of duties of the supervisors and the various assessors [appointed under  
8 this title].

9 (c) The State Supervisor of Assessments [and the assessments area  
10 supervisors are] **IS** in the management service of the State Personnel Management  
11 System. [However, they shall hold their positions during good behavior and may be  
12 removed from their positions only after a hearing before the Department and a finding  
13 of incompetency or other cause.]

14 2-105.

15 (a) [There is a supervisor for each county] **EACH COUNTY SHALL APPOINT**  
16 **AT LEAST 1 SUPERVISOR.**

17 (b) (1) In this subsection and subsection (c) of this section, “appropriate  
18 county official” means the Mayor of Baltimore City, the county commissioners or  
19 county council of each county, or, if the county charter provides for a county executive,  
20 the county executive with the approval of the county council.

21 (2) Each supervisor:

22 (i) shall be appointed by the [Director] **APPROPRIATE**  
23 **COUNTY OFFICIAL**; and

24 (ii) shall be [in the management service of the State Personnel  
25 Management System] **AN EMPLOYEE OF THE COUNTY.**

26 [(3) The Director shall appoint each supervisor from a list of 5 qualified  
27 individuals submitted to the Director by the appropriate county official. The Director  
28 shall give the appropriate county official written notice that a vacancy exists in that  
29 county. Unless the Director extends the period on written request from the  
30 appropriate county official, the appropriate county official shall submit its list of  
31 nominees to the Director on or before 60 days from the date the Director notifies the  
32 official of the vacancy.

33 (4) If the Director finds that none of the nominees on a list meets the  
34 qualifications set under § 2-109 of this subtitle, the Director may reject all of them

1 and request the appropriate county official to provide a new list. If the appropriate  
2 county official does not submit a new list within 20 days of receiving the Director's  
3 request, the Director may appoint any qualified individual.]

4 (c) (1) [In addition to the qualifications set under § 2-109 of this subtitle,  
5 a] A supervisor:

6 (i) may not hold any other public office of profit;

7 (ii) on appointment, need not be a resident of the county for  
8 which the supervisor was appointed, but shall become a resident of the county after  
9 the appointment is made; and

10 (iii) may not continue to hold office after reaching the age of 70  
11 years.

12 (2) The appropriate county official may waive the residency  
13 requirement of paragraph (1)(ii) of this subsection.

14 [(3) If the appropriate county official nominates an individual under  
15 subsection (b)(3) of this section who is not currently a resident of the county, the  
16 residency requirement of paragraph (1)(ii) of this subsection is waived for that  
17 individual.

18 (d) A supervisor may be removed from office only after a hearing before the  
19 Department and a finding of incompetency or other cause.

20 (e) The classifications and salaries of supervisors shall be set in accordance  
21 with the provisions of Division I of the State Personnel and Pensions Article.]

22 [2-106.

23 Each county shall provide the supervisor of the county with an office in the  
24 county seat or in Baltimore City, for the supervisor of Baltimore City. The Department  
25 is responsible for providing each supervisor with clerical staff, equipment, and other  
26 facilities and assistance that the Department considers necessary and as provided in  
27 the State budget.]

28 **2-106.**

29 (A) **NOTWITHSTANDING ANY OTHER PROVISION OF LAW, BEGINNING IN**  
30 **FISCAL YEAR 2010, THE SUPERVISORS AND ASSESSORS ARE COUNTY**  
31 **EMPLOYEES AND ARE SUBJECT TO ONLY GENERAL SUPERVISORY GUIDANCE**  
32 **AND OVERSIGHT BY THE DEPARTMENT.**

1           **(B) EACH COUNTY SHALL BE RESPONSIBLE FOR THE COSTS OF**  
2 **ASSESSING AND REVALUING REAL PROPERTY, INCLUDING EMPLOYING**  
3 **SUPERVISORS AND ASSESSORS.**

4           **(C) THE STATE SHALL REIMBURSE THE COUNTIES FOR THE COSTS**  
5 **UNDER THIS SECTION AS FOLLOWS:**

6                   **(1) 10% OF THE COSTS OF REAL PROPERTY VALUATION;**

7                   **(2) 10% OF THE COSTS OF BUSINESS PROPERTY VALUATION; AND**

8                   **(3) 25% OF THE COSTS OF INFORMATION TECHNOLOGY WITHIN**  
9 **THE OFFICES OF THE SUPERVISORS.**

10 2–107.

11           [The Department] **EACH COUNTY** shall employ professional assessors  
12 including competent and experienced persons as assessors of commercial or industrial  
13 property, as provided in the [State] **COUNTY** budget, and may assign the assessors to  
14 the supervisors as necessary to enable the supervisors to carry out their  
15 responsibilities under this title.

16 2–109.

17           The Secretary of Budget and Management, after consultation with the  
18 Department, shall[:

19                   (1)] set schedules of classifications and salaries for all employees of the  
20 Department in accordance with the provisions of Division I of the State Personnel and  
21 Pensions Article[; and

22                   (2) set minimum education or experience qualifications for:

23                           (i) all supervisors;

24                           (ii) all assessor classifications; and

25                           (iii) all clerical classifications in the Department].

26 2–110.

27           [(a) The salary schedules set for assessors under § 2–109 of this subtitle shall  
28 provide an appropriate incentive to encourage assessors to achieve the designation of  
29 certified assessment evaluator.

1 (b) A county [may not] **SHALL** provide a salary [supplement or any] **OR**  
2 other fringe benefit for an assessor **TO ENCOURAGE ASSESSORS TO ACHIEVE THE**  
3 **DESIGNATION OF CERTIFIED ASSESSMENT EVALUATOR.**

4 [2-111.

5 The Director, after consultation with the Secretary of Budget and Management,  
6 may adopt a regulation that permits the substitution of building trades or real estate  
7 experience for any educational qualifications that are set for assessors under § 2-109  
8 of this subtitle.]

9 2-201.

10 (a) The Director is responsible for the operation of the Department.

11 (b) (1) The Director shall administer and enforce:

12 (i) the provisions of this article; and

13 (ii) any other provision of law that is assigned to the Director or  
14 the Department for administration or enforcement.

15 (2) The Director may exercise any right or power that is conferred on  
16 the Director or the Department.

17 **(3) THE DIRECTOR SHALL PROVIDE GENERAL GUIDANCE TO,**  
18 **AND OVERSIGHT OF, THE INDEPENDENT SUPERVISORS.**

19 2-202.

20 In addition to the powers and duties set forth elsewhere, the Director has the  
21 following powers and duties:

22 (1) [to direct that the Department assess all property that is subject to  
23 assessment under this article;

24 (2)] to [administer] **OVERSEE** the assessment and tax laws of the State  
25 and of each county and municipal corporation;

26 [(3) to direct that the Department enter all taxable property on the  
27 assessment rolls and, regardless of whether the property is owned by an individual,  
28 corporation, or some other person, to value alike all property of a like kind;

29 (4)] **(2)** to [set] **RECOMMEND** standards or units for assessing  
30 various kinds of property;

1            [(5)] (3)        subject to the approval of the Comptroller, to adopt a  
2 uniform system of accounts to be used by all collectors of State taxes;

3            [(6)] (4)        to confer with appropriate county officials and to visit each  
4 county as often as necessary;

5            [(7)]        to direct that the Department require any person to provide  
6 complete information as to that person's ownership of taxable property and to its  
7 value;

8            [(8)] (5)        to direct that the Department investigate, on its own  
9 initiative, at any time, any assessment on any property in the State;

10           [(9)] (6)        to confer, as appropriate, with the Governor, Comptroller,  
11 and Treasurer;

12           [(10)] (7)        subject to § 2-1246 of the State Government Article, to  
13 submit to the General Assembly an annual report and any legislation that the  
14 Department may recommend for enactment;

15           [(11)] (8)        to direct that the Department participate in any Maryland  
16 Tax Court or judicial proceeding that involves an assessment or tax;

17           [(12)] (9)        to direct that the Department provide for annual surveys,  
18 conducted in the manner required by the Director, to determine the assessment ratios  
19 in each county; and

20           [(13)] (10)        to direct that the Department supply all public branch  
21 libraries in the State as soon after issuance as possible with 1 or more copies of the  
22 most current Maryland Assessment Manual, the Assessors' Administrative Procedures  
23 manual, and the annual supplements to the manuals.

24        2-203.

25           (a)    (1)    [The Department] **EACH COUNTY** shall continually review all real  
26 property assessments to provide a review of each assessment at least once in each  
27 3-year cycle.

28           (2)    If any assessment has not been reviewed during a 3-year cycle, the  
29 [Department] **COUNTY** may order a review of the assessment at any time.

30           (b)    For the review under subsection (a) of this section, real property is not  
31 required to be reviewed individually or separately, but it may be grouped:

32           (1)    in areas;

33           (2)    by character or use; or

1           (3)    in any other manner that the [Department] **COUNTY** considers to  
2 be helpful or necessary.

3           (c)    On request of the property tax assessment appeal board for the county in  
4 which the property is located, the [Director] **COUNTY** shall order a review of any real  
5 property assessment.

6           (d)    When reviewing real property under this section, the [Department]  
7 **COUNTY** may use property description cards, property location maps, land  
8 classification maps, unit value maps, land use maps, zoning maps, records of new  
9 construction, sales records, building cost information, private appraisals, periodic  
10 surveys of assessment ratios, or any other material or information that the  
11 [Department] **COUNTY** considers to be a reliable aid in determining real property  
12 value.

13 2–204.

14           (a)    [The Director] **A COUNTY** may order a revaluation of any real property  
15 if, based on consideration and evaluation of a review of a real property valuation on  
16 which the existing assessment is based, it appears that the existing valuation of the  
17 real property is erroneous because it differs significantly from valuations on  
18 comparable properties.

19           (b)    Before ordering a revaluation of real property under this section, [the  
20 Director] **A COUNTY** shall consult with the [governing body of the county or] property  
21 tax assessment appeal board of the county in which the real property is located.

22 2–210.

23           (a)    [The Department] **EACH COUNTY** shall prepare, install, and maintain  
24 [for each county] a complete record of properties, with appropriate indexes and cross  
25 indexes, and a system of appraisal aids that consist of:

26                   (1)    property description cards;

27                   (2)    property location maps;

28                   (3)    land classification maps;

29                   (4)    unit value maps; and

30                   (5)    records of:

31                           (i)    new construction;

32                           (ii)   sales;



1 (iii) building costs; and

2 (iv) private appraisals.

3 (b) (1) The Department shall publish instructions and directions that set  
4 forth generally the duties to be performed and the procedures to be followed in making  
5 and recording assessments.

6 (2) The instructions and directions shall be distributed to the  
7 governing body of each county, all assessment officers, and any official who has any  
8 duty that relates to assessments.

9 (c) The Director shall establish and provide all forms for notices, records,  
10 reports, and other matters that relate to the functions of supervisors and assessors.

11 2-216.

12 (a) In addition to carrying out the instructions of and the duties assigned by  
13 the [Department] COUNTY, each supervisor has the powers and duties set forth in  
14 this section.

15 (b) Each supervisor is the chief assessor and shall supervise the assessing of  
16 all property in the county [for which the supervisor is appointed].

17 (c) Each supervisor shall:

18 (1) visit frequently each district of the county [for which the  
19 supervisor is appointed] to obtain all necessary information as to the existence and  
20 valuation of property that is subject to tax;

21 (2) keep informed as to:

22 (i) sales in the county; and

23 (ii) the conditions that relate to those sales; and

24 (3) report to the Department the sales and the consideration involved.

25 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
26 July 1, 2010, contingent on the taking effect of Chapter \_\_\_\_ (S.B.166/H.B.  
27 101)(9lr0228) of the Acts of the General Assembly of 2009 with a provision included  
28 that requires the counties and Baltimore City to reimburse the State for certain costs  
29 of administering the State Department of Assessments and Taxation, and if Chapter  
30 \_\_\_\_ (S.B.166/H.B.101)(9lr0228) does not become effective with a provision included  
31 that requires the counties and Baltimore City to reimburse the State for certain costs

1 of administering the State Department of Assessments and Taxation, this Act shall be  
2 null and void without the necessity of further action by the General Assembly.