SENATE BILL 698

Q1 SB 553/14 – B&T

By: Senator Jennings

Introduced and read first time: February 6, 2015

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

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Property Tax - Valuation of Real Property - Internet Database

- 3 FOR the purpose of repealing a requirement that the State Department of Assessments and Taxation maintain a database, available to the public on the Department's Web 4 5 site, that relates to the valuation of certain real property in the State and includes 6 certain information about each property; requiring the Department to maintain a 7 database, available to the public on the Department's Web site, of assessment 8 worksheets and cards that relate to the valuation of real property in the State; 9 providing that assessment worksheets and cards may not include certain statements; and generally relating to a database, accessible to the public, of 10 11 information relating to the valuation of real property.
- 12 BY repealing and reenacting, with amendments,
- 13 Article Tax Property
- 14 Section 14–201
- 15 Annotated Code of Maryland
- 16 (2012 Replacement Volume and 2014 Supplement)
- 17 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,
- 18 That the Laws of Maryland read as follows:

19 Article - Tax - Property

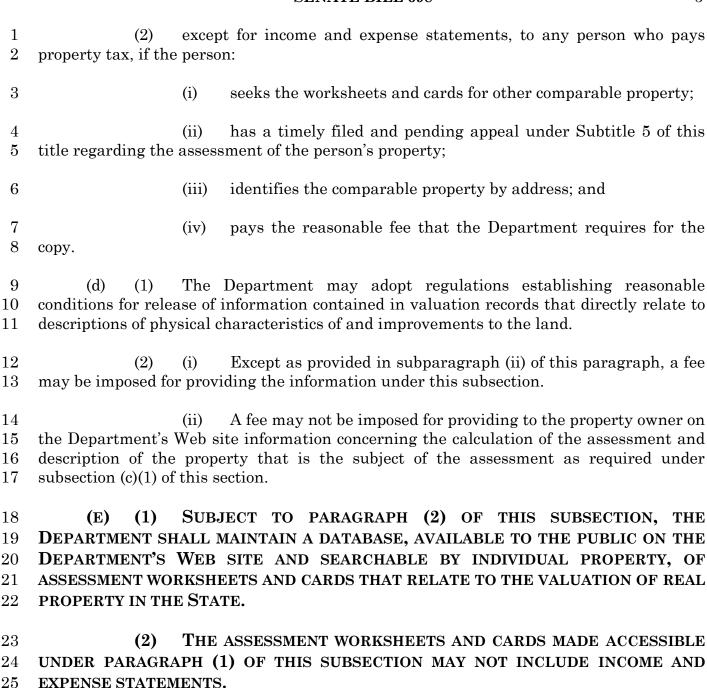
- 20 14-201.
- 21 (a) Except as otherwise provided in this section, an officer, former officer, 22 employee, or former employee of the State, a county, a municipal corporation, or a taxing
- 23 district may not open for public inspection valuation records, including:
- 24 (1) assessor notes and medical-related adjustments on residential 25 worksheets or cards;

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1	(2	()	comm	ercial assessment worksheets or cards; and
2 3	(3) correspondence containing information concerning private appraisals, building costs, rental data, or business volume.			
4	(b) (1) '	The D	epartment shall permit a valuation record to be inspected by:
5 6	or		(i)	the person whose property is the subject of the valuation record;
7 8	affected by the		(ii) ation	an officer of the State or a county or municipal corporation record.
9 10	(2) Valuation records, including rental data or business volume, may be submitted to the Maryland Tax Court as evidence in an appeal under Subtitle 5 of this title.			
11 12 13	(3) Residential assessment worksheets that list the property description with assigned cost rates and depreciation factors shall be available for inspection as they appear on the Department's Web site.			
14 15 16 17	[(4) The Department shall maintain a database, available to the public on the Department's Web site and searchable by individual property, that relates to the valuation of single-family residential real property in the State and includes for each property:			
18		((i)	the square footage of the enclosed improvements above ground;
19		((ii)	the square footage of the completed improvements below ground;
20		((iii)	the number of bathrooms;
21		((iv)	the number of garages; and
22 23	improvements		(v) ssed a	the date of the initial assessment of the most recently completed fter July 1, 2000, under § 8–104(c)(1)(iii) of this article.]
24 25	(c) The Department shall provide a copy of assessment worksheets and cards that relate to a real property valuation:			
26	(1)	to the	person whose property is the subject of the valuation if:
27 28	property tax pu		(i) es; an	the value or classification of the property is to be changed for
29			(ii)	the person requests the worksheets and cards; or



SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect

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October 1, 2015.