

SENATE BILL 115

Q1

6lr0059

(PRE-FILED)

By: **Chair, Budget and Taxation Committee (By Request – Departmental – Assessments and Taxation)**

Requested: September 29, 2015

Introduced and read first time: January 13, 2016

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax Assessments – Inspection of Property**

3 FOR the purpose of repealing a requirement that the State Department of Assessments
4 and Taxation or the supervisor of assessments for a county value all real property
5 once in every 3-year cycle based on an exterior physical inspection of the real
6 property; authorizing the Department to use aerial or ground level photography or
7 similar technologies in performing its review of real property; requiring the
8 Department's review of each real property assessment to include a physical
9 inspection under certain circumstances; and generally relating to the inspection of
10 real property.

11 BY repealing and reenacting, without amendments,
12 Article – Tax – Property
13 Section 2-203(a) and 8-103(a)(1)
14 Annotated Code of Maryland
15 (2012 Replacement Volume and 2015 Supplement)

16 BY repealing and reenacting, with amendments,
17 Article – Tax – Property
18 Section 2-203(b), 8-103(a)(4), and 8-104(b)(1)
19 Annotated Code of Maryland
20 (2012 Replacement Volume and 2015 Supplement)

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

23 **Article – Tax – Property**

24 2-203.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 (a) (1) The Department shall continually review all real property assessments
2 to provide a review of each assessment at least once in each 3-year cycle.

3 (2) If any assessment has not been reviewed during a 3-year cycle, the
4 Department may order a review of the assessment at any time.

5 (b) (1) For the review under subsection (a) of this section, real property is not
6 required to be reviewed individually or separately, but it may be grouped:

7 [(1)] (I) in areas;

8 [(2)] (II) by character or use; or

9 [(3)] (III) in any other manner that the Department considers to be helpful
10 or necessary.

11 (2) **UNLESS A PHYSICAL INSPECTION IS REQUIRED UNDER**
12 **PARAGRAPH (3) OF THIS SUBSECTION, THE DEPARTMENT MAY REVIEW AN**
13 **ASSESSMENT THROUGH THE USE OF AERIAL OR GROUND LEVEL PHOTOGRAPHY OR**
14 **THE USE OF SIMILAR TECHNOLOGIES.**

15 (3) **FOR THE REVIEW UNDER SUBSECTION (A) OF THIS SECTION, THE**
16 **DEPARTMENT SHALL PERFORM A PHYSICAL INSPECTION IF:**

17 (I) **THE VALUE OF IMPROVEMENTS IS BEING INITIALLY**
18 **ESTABLISHED UNDER § 8-401(B)(3) OF THIS ARTICLE;**

19 (II) **THE VALUE OF SUBSTANTIALLY COMPLETED**
20 **IMPROVEMENTS IS BEING ESTABLISHED UNDER § 8-104(C) OF THIS ARTICLE;**

21 (III) **THE PROPERTY IS THE SUBJECT OF A RECENT SALE AND**
22 **THE INSPECTION IS DEEMED NECESSARY BY THE DEPARTMENT FOR PURPOSES OF**
23 **A MARKET ANALYSIS;**

24 (IV) **THE PROPERTY OWNER REQUESTS A PHYSICAL INSPECTION**
25 **AS PART OF AN ACTIVE APPEAL; OR**

26 (V) **THE DEPARTMENT OR THE SUPERVISOR DETERMINES THAT**
27 **A PHYSICAL INSPECTION IS APPROPRIATE.**

28 8-103.

29 (a) (1) In this section the following words have the meanings indicated.

1 (4) “3–year cycle” means a continuous series of 3 calendar year periods
2 beginning for each period with the 1st calendar year after the calendar year in which a
3 [physical inspection] **REVIEW** of real property is made under § 8–104(b) of this subtitle.

4 8–104.

5 (b) (1) Notwithstanding a revaluation under subsection (c) of this section, the
6 Department or supervisor shall value all real property once in every 3–year cycle based on
7 [an exterior physical inspection] **A REVIEW** of the real property **UNDER § 2–203 OF THIS**
8 **ARTICLE.**

9 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June
10 1, 2016.