

SENATE BILL 115

Q1

6lr0059

(PRE-FILED)

By: ~~Chair, Budget and Taxation Committee (By Request Departmental Assessments and Taxation)~~ Senator Kasemeyer

Requested: September 29, 2015

Introduced and read first time: January 13, 2016

Assigned to: Budget and Taxation

Committee Report: Favorable with amendments

Senate action: Adopted with floor amendments

Read second time: March 18, 2016

CHAPTER _____

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~~ prohibiting the Department of Assessments
10 and Taxation or local assessment office from using aerial or ground level
11 photography or similar technologies in performing its review of real property; and
12 generally relating to the inspection of real property.

13 BY repealing and reenacting, without amendments,
14 Article – Tax – Property
15 Section 2-203(a) ~~and 8-103(a)(1)~~
16 Annotated Code of Maryland
17 (2012 Replacement Volume and 2015 Supplement)

18 BY repealing and reenacting, with amendments,
19 Article – Tax – Property
20 Section 2-203(b), ~~8-103(a)(4), and 8-104(b)(1)~~
21 Annotated Code of Maryland

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.



(2012 Replacement Volume and 2015 Supplement)

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

Article – Tax – Property

2–203.

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

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

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

[(1)] (I) in areas;

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

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

~~(2) UNLESS A PHYSICAL INSPECTION IS REQUIRED UNDER PARAGRAPH (3) OF THIS SUBSECTION, THE THE DEPARTMENT NEITHER THE DEPARTMENT NOR A LOCAL ASSESSMENT OFFICE MAY NOT REVIEW AN ASSESSMENT THROUGH THE USE OF AERIAL OR GROUND LEVEL PHOTOGRAPHY OR THE USE OF SIMILAR TECHNOLOGIES.~~

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

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

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

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

1 ~~(IV) THE PROPERTY OWNER REQUESTS A PHYSICAL INSPECTION~~
2 ~~AS PART OF AN ACTIVE APPEAL; OR~~

3 ~~(V) THE DEPARTMENT OR THE SUPERVISOR DETERMINES THAT~~
4 ~~A PHYSICAL INSPECTION IS APPROPRIATE.~~

5 ~~§ 103.~~

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

7 (4) ~~“3-year cycle” means a continuous series of 3 calendar year periods~~
8 ~~beginning for each period with the 1st calendar year after the calendar year in which a~~
9 ~~[physical inspection] REVIEW of real property is made under § 8-104(b) of this subtitle.~~

10 ~~§ 104.~~

11 (b) (1) ~~Notwithstanding a revaluation under subsection (c) of this section, the~~
12 ~~Department or supervisor shall value all real property once in every 3-year cycle based on~~
13 ~~[an exterior physical inspection] A REVIEW of the real property UNDER § 2-203 OF THIS~~
14 ~~ARTICLE.~~

15 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June
16 1, 2016.

Approved:

Governor.

President of the Senate.

Speaker of the House of Delegates.