

Chapter 651

(Senate Bill 10)

AN ACT concerning

Property Tax Assessments – Physical Inspection of Property

FOR the purpose of repealing a requirement that the State Department of Assessments and Taxation or the supervisor of assessments for a county value all real property once in every 3–year cycle based on an exterior physical inspection of the real property; requiring the Department’s review of each real property assessment in every 3–year cycle to include a physical inspection under certain circumstances; and generally relating to a requirement that the State Department of Assessments and Taxation or the supervisor of assessments value property based on an exterior physical inspection.

BY repealing and reenacting, without amendments,

Article – Tax – Property

Section 2–203(a)

Annotated Code of Maryland

(2012 Replacement Volume and 2017 Supplement)

BY repealing and reenacting, with amendments,

Article – Tax – Property

Section 2–203(b) and 8–104(b)(1)

Annotated Code of Maryland

(2012 Replacement Volume and 2017 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)] (1) 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) 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)(1)(III) 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;

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

(V) THE DEPARTMENT IS NOTIFIED BY A COUNTY FINANCE OFFICER THAT A SUBSTANTIALLY COMPLETED IMPROVEMENT HAS BEEN MADE THAT ADDS AT LEAST \$1,000,000 IN VALUE TO THE PROPERTY; OR

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

(3) THE DEPARTMENT SHALL PERFORM THE PHYSICAL INSPECTION REQUIRED UNDER PARAGRAPH (2)(V) OF THIS SUBSECTION WITHIN 30 DAYS AFTER RECEIVING NOTICE OF THE IMPROVEMENT.

8-104.

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

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, 2018.

Approved by the Governor, May 15, 2018.