

Department of Legislative Services
Maryland General Assembly
2018 Session

FISCAL AND POLICY NOTE
Third Reader

Senate Bill 84

(Chair, Budget and Taxation Committee)(By Request -
Departmental - Assessments and Taxation)

Budget and Taxation

Ways and Means

Real Property Tax - Exemption Applications - Approval Authority

This departmental bill repeals a requirement that a local Supervisor of Assessments must send a copy of each application for an exemption to the State Department of Assessments and Taxation (SDAT) headquarters in Baltimore for approval or rejection. Instead, the bill requires that the supervisor at the local office approve or reject each application for exemption. **The bill takes effect June 1, 2018.**

Fiscal Summary

State Effect: None. The bill codifies existing practice.

Local Effect: None.

Small Business Effect: The State Department of Assessments and Taxation has determined that this bill has minimal or no impact on small business (attached). The Department of Legislative Services concurs with this assessment.

Analysis

Current Law: A local Supervisor of Assessments must send a copy of each application for an exemption to the SDAT headquarters in Baltimore for approval or rejection.

Background: SDAT advises that in an effort to improve efficiency and customer service, exemption applications are now processed at each local assessment office, thus eliminating the need to send a copy of each exemption application to the SDAT headquarters in Baltimore. As a result, the bill codifies the current practice of the department.

Additional Information

Prior Introductions: None.

Cross File: None.

Information Source(s): Property Tax Assessment Appeals Board; State Department of Assessments and Taxation; Department of Legislative Services

Fiscal Note History: First Reader - January 16, 2018
md/hlb Third Reader - March 15, 2018

Analysis by: Michael Sanelli

Direct Inquiries to:
(410) 946-5510
(301) 970-5510

ANALYSIS OF ECONOMIC IMPACT ON SMALL BUSINESSES

TITLE OF BILL: Real Property – Exemption Applications

BILL NUMBER: SB 84

PREPARED BY: Corbett Webb, 410-767-1142, corbett.webb@maryland.gov

PART A. ECONOMIC IMPACT RATING

This agency estimates that the proposed bill:

WILL HAVE MINIMAL OR NO ECONOMIC IMPACT ON MARYLAND SMALL BUSINESS

OR

WILL HAVE MEANINGFUL ECONOMIC IMPACT ON MARYLAND SMALL BUSINESSES

PART B. ECONOMIC IMPACT ANALYSIS

Not Applicable.