

HOUSE BILL 1395

Q1

9lr2935

By: **Delegate Reilly**

Introduced and read first time: February 25, 2019

Assigned to: Rules and Executive Nominations

A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax – Uniform Plan of Assessments – Residential Real Property**

3 FOR the purpose of requiring a certain plan to assess property adopted by the State
4 Department of Assessments and Taxation to include, for the purpose of assessing
5 residential real property, a certain standard for calculating square footage; and
6 generally relating to property assessments by the State Department of Assessments
7 and Taxation.

8 BY repealing and reenacting, with amendments,

9 Article – Tax – Property

10 Section 2–209

11 Annotated Code of Maryland

12 (2012 Replacement Volume and 2018 Supplement)

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

15 **Article – Tax – Property**

16 2–209.

17 (a) **(1)** The Department shall adopt and periodically revise a uniform plan to
18 assess property.

19 **(2) FOR THE PURPOSE OF ASSESSING RESIDENTIAL REAL PROPERTY,**
20 **THE PLAN SHALL INCLUDE A MEASUREMENT STANDARD BASED ON THE AMERICAN**
21 **NATIONAL STANDARDS INSTITUTE’S STANDARD FOR CALCULATING SQUARE**
22 **FOOTAGE, KNOWN AS ANSI Z765.**

23 (b) All assessors and property tax assessment appeal boards shall follow strictly

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 the uniform plan.

2 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
3 October 1, 2019.