

SENATE BILL 132

Q1

0lr0528

By: **Senator Elfreth**

Introduced and read first time: January 9, 2020

Assigned to: Budget and Taxation

Committee Report: Favorable with amendments

Senate action: Adopted

Read second time: February 10, 2020

CHAPTER _____

1 AN ACT concerning

2 **Property Tax – Assessment Reviews – Aids in Reviewing Property**

3 FOR the purpose of requiring, ~~rather than authorizing,~~ the State Department of
4 Assessments and Taxation to ~~use~~ seek to obtain certain materials and information
5 from other State agencies, under certain circumstances, when conducting certain
6 reviews of real property assessments; and generally relating to the State Department
7 of Assessments and Taxation and property assessments.

8 BY repealing and reenacting, without amendments,

9 Article – Tax – Property

10 Section 2–203(a) and (c)

11 Annotated Code of Maryland

12 (2019 Replacement Volume)

13 BY repealing and reenacting, with amendments,

14 Article – Tax – Property

15 Section 2–203(d)

16 Annotated Code of Maryland

17 (2019 Replacement Volume)

18 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,

19 That the Laws of Maryland read as follows:

20 **Article – Tax – Property**

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.



1 2-203.

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

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

6 (c) On request of the property tax assessment appeal board for the county in
7 which the property is located, the Director shall order a review of any real property
8 assessment.

9 (d) **(1)** When reviewing real property under this section, the Department
10 ~~may~~ ~~SHALL~~ use property description cards, property location maps, land classification
11 maps, unit value maps, land use maps, zoning maps, records of new construction, sales
12 records, building cost information, private appraisals, periodic surveys of assessment
13 ratios, ~~for~~ ~~AND~~ any other material or information that the Department considers to be a
14 reliable aid in determining real property value.

15 **(2) ON REQUEST OF THE OWNER OF THE REAL PROPERTY UNDER**
16 **REVIEW, THE DEPARTMENT SHALL, WHENEVER PRACTICABLE, SEEK TO OBTAIN THE**
17 **MATERIAL AND INFORMATION UNDER PARAGRAPH (1) OF THIS SUBSECTION FROM**
18 **OTHER STATE AGENCIES.**

19 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June
20 1, 2020.

Approved:

Governor.

President of the Senate.

Speaker of the House of Delegates.