

Department of Legislative Services
Maryland General Assembly
2023 Session

FISCAL AND POLICY NOTE
Third Reader

Senate Bill 722

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

Budget and Taxation

Appropriations

**State Department of Assessments and Taxation – Mandatory Retirement Age –
Repeal**

This departmental bill repeals the mandatory retirement age of 70 years for the Director of the State Department of Assessments and Taxation (SDAT) and a county supervisor of assessments. **The bill takes effect July 1, 2023.**

Fiscal Summary

State Effect: None. The bill is not expected to affect State operations or finances.

Local Effect: None.

Small Business Effect: SDAT 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: SDAT conducts the assessment of all property in the State. The Director of SDAT is appointed by the Governor. The director must be an individual who has executive ability and who is trained and experienced in the tax field. After reaching 70 years of age, an individual may not continue to hold the office of director.

The department operates field offices in each county and Baltimore City. The supervisor of each county's assessment team is appointed by the Director of SDAT from a list of

qualified applicants submitted by the local subdivision. A county supervisor of assessments may not continue to hold the position after reaching 70 years of age.

Background: The bill allows the department to retain talented personnel regardless of the age of the employee. The department advises that the ability to retain talent, regardless of age, is critical to its mission of retaining diverse fields of employees.

Additional Information

Prior Introductions: Similar legislation has not been introduced within the last three years.

Designated Cross File: None.

Information Source(s): Baltimore, Carroll, Harford, Queen Anne's, and St. Mary's counties; State Department of Assessments and Taxation; State Retirement Agency; Department of Legislative Services

Fiscal Note History: First Reader - March 3, 2023
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ANALYSIS OF ECONOMIC IMPACT ON SMALL BUSINESSES

TITLE OF BILL: State Department of Assessments and Taxation – Mandatory Retirement Age – Repeal

BILL NUMBER: SB 722

PREPARED BY: Department of Assessments and Taxation

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