

Department of Legislative Services
Maryland General Assembly
2023 Session

FISCAL AND POLICY NOTE
First Reader

House Bill 1095 (Delegate Fair)
Ways and Means

Property Tax - Supervisors of Assessments - Alterations

This bill authorizes the Director of the State Department of Assessments and Taxation (SDAT) to appoint a supervisor of assessments to oversee multiple counties. The bill repeals a requirement that the director select supervisors in accordance with a specified process. The bill also waives a specified residency requirement for a supervisor appointed to oversee multiple counties and alters the requirement that a county provide a supervisor with an office in the county seat or Baltimore City. **The bill takes effect July 1, 2023.**

Fiscal Summary

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

Local Effect: None.

Small Business Effect: None.

Analysis

Current Law: SDAT conducts the assessment of all property in the State. The department operates field offices in each county and Baltimore City. The county government is required to provide the supervisor with an office in the county seat or in Baltimore City, for the supervisor of 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. The director must appoint each supervisor from a list of five qualified individuals submitted to the director

by a specified appropriate county official. The director must give the appropriate county official written notice that a vacancy exists in that county. An appropriate county official includes the Mayor of Baltimore City, the county commissioners or county council of each county, or, if the county charter provides for a county executive, the county executive with the approval of the county council.

Unless the director extends the period on written request from the appropriate county official, the appropriate county official must submit its list of nominees to the director on or before 60 days from the date the director notifies the official of the vacancy. If the director finds that none of the nominees on a list meets specified qualifications, the director may reject all of them and request the appropriate county official to provide a new list. If the appropriate county official does not submit a new list within 20 days of receiving the director's request, the director may appoint any qualified individual.

A supervisor may not hold any other public office of profit. On appointment, the supervisor does not need to be a resident of the county for which the supervisor was appointed but must become a resident of the county after the appointment is made. A supervisor may not continue to hold office after reaching 70 years of age. An appropriate county official may waive the residency requirement. If the appropriate county official nominates an individual who is not currently a resident of the county, the residency requirement is waived for that individual.

Additional Information

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

Designated Cross File: None.

Information Source(s): Baltimore City; Harford and Montgomery counties; State Department of Assessments and Taxation; Department of Legislative Services

Fiscal Note History: First Reader - February 27, 2023
km/hlb

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