

SENATE BILL 146

Q1

(PRE-FILED)

6lr0191
CF HB 298

By: **Chair, Budget and Taxation Committee (By Request – Departmental – Assessments and Taxation)**

Requested: September 17, 2025

Introduced and read first time: January 14, 2026

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **State Department of Assessments and Taxation – County Supervisor Residency**
3 **Requirement and Location of County Assessment Offices – Alteration**

4 FOR the purpose of repealing the requirement that a county supervisor of real property
5 assessments reside in the county for which the supervisor is appointed; repealing the
6 requirement that the county assessment office be located in the county seat; and
7 generally relating to property tax assessments.

8 BY repealing and reenacting, with amendments,
9 Article – Tax – Property
10 Section 2–105 and 2–106
11 Annotated Code of Maryland
12 (2019 Replacement Volume and 2025 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 2–105.

17 (a) There is a supervisor for each county.

18 (b) (1) In this subsection and subsection (c) of this section, “appropriate county
19 official” means the Mayor of Baltimore City, the county commissioners or county council of
20 each county, or, if the county charter provides for a county executive, the county executive
21 with the approval of the county council.

22 (2) Each supervisor:

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



(i) shall be appointed by the Director; and

(ii) shall be in the management service of the State Personnel Management System.

(3) The Director shall appoint each supervisor from a list of five qualified individuals submitted to the Director by the appropriate county official. The Director shall give the appropriate county official written notice that a vacancy exists in that county. Unless the Director extends the period on written request from the appropriate county official, the appropriate county official shall submit its list of nominees to the Director on or before 60 days from the date the Director notifies the official of the vacancy.

(4) If the Director finds that none of the nominees on a list meets the qualifications set under § 2–109 of this subtitle, 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.

(c) [(1)] In addition to the qualifications set under § 2–109 of this subtitle, a supervisor[:

(i)] may not hold any other public office of profit[; and

(ii) on appointment, need not be a resident of the county for which the supervisor was appointed, but shall become a resident of the county after the appointment is made.

(2) The appropriate county official may waive the residency requirement of paragraph (1)(ii) of this subsection.

(3) If the appropriate county official nominates an individual under subsection (b)(3) of this section who is not currently a resident of the county, the residency requirement of paragraph (1)(ii) of this subsection is waived for that individual].

(d) A supervisor may be removed from office only after a hearing before the Department and a finding of incompetency or other cause.

(e) The classifications and salaries of supervisors shall be set in accordance with the provisions of Division I of the State Personnel and Pensions Article.

2–106.

(a) Each county shall provide the supervisor of the county with an office in the county [seat] or in Baltimore City, for the supervisor of Baltimore City. The Department is responsible for providing each supervisor with clerical staff, equipment, and other facilities

1 and assistance that the Department considers necessary and as provided in the State
2 budget.

3 (b) (1) Except as provided in paragraph (2) of this subsection, each county and
4 Baltimore City shall be responsible for reimbursing the State for the costs of administering
5 the Department as follows:

6 (i) 90% of the costs of real property valuation;

7 (ii) 90% of the costs of business personal property valuation; and

8 (iii) 90% of the costs of the Office of Information Technology within
9 the Department, including any funding for departmental projects in the Major Information
10 Technology Development Project Fund established under § 3.5–309 of the State Finance
11 and Procurement Article.

12 (2) For each of fiscal years 2012 and 2013, each county and Baltimore City
13 shall be responsible for reimbursing the State 90% instead of 50% of the costs of
14 administering the Department described in paragraph (1) of this subsection.

15 (c) Costs under subsection (b) of this section shall be allocated among the counties
16 and Baltimore City as follows:

17 (1) costs under subsection (b)(1)(i) and (iii) of this section will be allocated
18 based on the number of real property accounts of a county or Baltimore City as a percentage
19 of the total number of real property accounts statewide as of July 1 of the preceding fiscal
20 year; and

21 (2) costs under subsection (b)(1)(ii) of this section will be allocated based on
22 the business personal property assessable base of a county or Baltimore City as a
23 percentage of the total business personal property assessable bases statewide as of July 1
24 of the preceding fiscal year.

25 (d) Each county and Baltimore City shall remit a quarterly payment to the
26 Comptroller for 25% of the jurisdiction's share of costs on the following dates:

27 (1) July 1;

28 (2) October 1;

29 (3) January 1; and

30 (4) April 1.

31 (e) The Comptroller may withhold a portion of a local income tax distribution of
32 a county or Baltimore City that fails to make timely payment in accordance with this
33 section.

1 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
2 1, 2026.