

# SENATE BILL 460

Q1  
SB 143/25 – B&T

6lr1503  
CF HB 176

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By: **Senator Rosapepe**

Introduced and read first time: February 2, 2026

Assigned to: Budget and Taxation

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## A BILL ENTITLED

1 AN ACT concerning

2 **State Department of Assessments and Taxation and Department of General**  
3 **Services – Property Appraisal Aids – Geographic Images**

4 FOR the purpose of requiring the State Department of Assessments and Taxation to  
5 prepare, install, and maintain certain property appraisal aids that consist of a  
6 database of certain geographic images; requiring the Department of General  
7 Services to procure for the State a certain uniform system that includes any tools or  
8 services needed to prepare, maintain, and install the appraisal aids; requiring each  
9 county and Baltimore City to reimburse the State for certain costs of the database of  
10 geographic images; requiring the State Department of Assessments and Taxation to  
11 develop certain policies to protect the identity of certain individuals; and generally  
12 relating to property appraisal aids and records.

13 BY repealing and reenacting, with amendments,  
14 Article – Tax – Property  
15 Section 2–106(b) and (c) and 2–210  
16 Annotated Code of Maryland  
17 (2019 Replacement Volume and 2025 Supplement)

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**

21 2–106.

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

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

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



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

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

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

**(2) OF THE COSTS INCURRED ANNUALLY FOR THE DATABASE OF GEOGRAPHIC IMAGES REQUIRED UNDER § 2–210(A)(1)(III) OF THIS TITLE, EACH COUNTY AND BALTIMORE CITY SHALL BE RESPONSIBLE FOR REIMBURSING THE STATE FOR:**

**(I) 100% OF THE COSTS TOTALING \$1,000,000 OR LESS; AND**

**(II) 50% OF ANY COSTS IN EXCESS OF \$1,000,000.**

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

(1) costs under subsection (b)(1)(i) and (iii) **AND (2)** of this section will be allocated based on the number of real property accounts of a county or Baltimore City as a percentage of the total number of real property accounts statewide as of July 1 of the preceding fiscal year; and

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

2–210.

(a) **(1)** The Department shall prepare, install, and maintain for each county a complete record of properties, with appropriate indexes and cross indexes, and a system of appraisal aids that consist of:

[(1)] **(I)** property location maps; [and]

[(2)] **(II)** records of:

[(i)] **1.** new construction;

- 1                    [(ii)] 2.     sales;
- 2                    [(iii)] 3.     building costs; and
- 3                    [(iv)] 4.     private appraisals; AND

4                    (III) SUBJECT TO PARAGRAPH (2) OF THIS SUBSECTION, A  
5 DATABASE OF STATEWIDE AND LOCAL GEOGRAPHIC IMAGES THAT INCLUDES:

- 6                    1.     GEOGRAPHIC                    INFORMATION                    SYSTEM  
7 VISUALIZATIONS; AND
- 8                    2.     OBLIQUE AERIAL PHOTOGRAPHIC IMAGERY.

9                    (2) (I) THE DEPARTMENT OF GENERAL SERVICES SHALL  
10 PROCURE FOR THE STATE A UNIFORM SYSTEM THAT INCLUDES ANY TOOLS OR  
11 SERVICES NEEDED TO PREPARE, INSTALL, AND MAINTAIN THE APPRAISAL AIDS  
12 DESCRIBED IN PARAGRAPH (1)(III) OF THIS SUBSECTION.

13                    (II) TO CARRY OUT THE REQUIREMENT UNDER SUBPARAGRAPH  
14 (I) OF THIS PARAGRAPH, THE DEPARTMENT OF GENERAL SERVICES SHALL GATHER  
15 INFORMATION AND INPUT ON THE REQUIREMENTS OF THE APPRAISAL AIDS BY  
16 CONSULTING WITH THE DEPARTMENT AND AFFECTED OR RELEVANT UNITS OF  
17 STATE AND LOCAL GOVERNMENT.

18                    (3) ON OR BEFORE JUNE 30, 2026, THE DEPARTMENT SHALL  
19 DEVELOP POLICIES TO PROTECT THE IDENTITY OF ANY INDIVIDUAL WHOSE IMAGE  
20 IS CAPTURED BY OBLIQUE AERIAL PHOTOGRAPHIC IMAGERY.

21                    (b) (1) The Department shall publish instructions and directions that set forth  
22 generally the duties to be performed and the procedures to be followed in making and  
23 recording assessments.

24                    (2) The instructions and directions shall be distributed to the governing  
25 body of each county, all assessment officers, and any official who has any duty that relates  
26 to assessments.

27                    (c) The Director shall establish and provide all forms for notices, records, reports,  
28 and other matters that relate to the functions of supervisors and assessors.

29                    SECTION 2. AND BE IT FURTHER ENACTED, That, on or before July 15, 2026,  
30 the State Department of Assessments and Taxation shall report to the General Assembly,  
31 in accordance with § 2–1257 of the State Government Article, on the policies the  
32 Department adopted under § 2–210(a)(3) of the Tax – Property Article, as enacted by  
33 Section 1 of this Act.

1           SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect June  
2   1, 2026.