

SENATE BILL 460

Q1
SB 143/25 – B&T

6lr1503
CF HB 176

By: Senator Rosapepe

Introduced and read first time: February 2, 2026

Assigned to: Budget and Taxation

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;

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 including any funding for departmental projects in the Major Information Project Fund established under § 3.5–309 of the State Finance Article.

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

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

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

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

25 2-210.

29 [1] (I) property location maps; [and]

30 [2] (II) records of:

31 [(i)] 1. new construction;

- [(ii)] 2. sales;
- [(iii)] 3. building costs; and
- [(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:

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.