

Department of Legislative Services
Maryland General Assembly
2026 Session

FISCAL AND POLICY NOTE
First Reader

Senate Bill 146

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

Budget and Taxation

**State Department of Assessments and Taxation - County Supervisor Residency
Requirement and Location of County Assessment Offices - Alteration**

This departmental bill repeals a requirement that a county Supervisor of Assessments reside in the county for which the supervisor is appointed. The bill also repeals the requirement that the State Department of Assessments and Taxation (SDAT) locate county assessment offices in the county seat of a county. **The bill takes effect July 1, 2026.**

Fiscal Summary

State Effect: None. The provisions of the bill can be handled with SDAT's existing budgeted resources.

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: Each county supervisor of assessments is appointed by the Director of SDAT and must be in the management service of the State Personnel Management System. The director must appoint each supervisor from a list of five qualified individuals that are submitted to the department by a specified appropriate county official after the director provides written notice to the appropriate county official that a vacancy exists in that

county. In general, counties have 60 days to provide the department with a list of nominees, unless otherwise specified by the department.

If the director finds that none of the nominees meet specified qualifications, the director may reject all of them and request a new list of nominees. 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.

Generally, on appointment, a county supervisor of assessment does not need to be a resident of the county for which the supervisor was appointed. However, the supervisor must become a resident of the county after the appointment is made. This requirement may be waived under specified circumstances.

Each county must provide the supervisor of the county with an office in the county seat or in Baltimore City, for the supervisor of Baltimore City. SDAT is responsible for providing each supervisor with clerical staff, equipment, and other facilities and assistance that the department considers necessary and as provided in the State budget.

Background: SDAT reports that all county assessment offices are located in the county seat of each county. The department advises that in some counties the county seat is not centrally located, and, in some cases, the county seat may have limited locations that meet the needs of housing an assessment office. As a result, the bill provides the department with more flexibility in determining the location of county assessment offices.

The department also notes that all county supervisors live in their respective counties, as required by law. The bill allows the department to go outside the county if there are not qualified candidates residing in the county, and other candidates do not want to relocate.

Additional Information

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

Designated Cross File: HB 298 (Chair, Ways and Means Committee)(By Request - Departmental - Assessments and Taxation) - Ways and Means.

Information Source(s): Maryland Association of Counties; State Department of Assessments and Taxation; Department of Legislative Services

Fiscal Note History: First Reader - January 20, 2026
jg/hlb

Analysis by: Michael Sanelli

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ANALYSIS OF ECONOMIC IMPACT ON SMALL BUSINESSES

TITLE OF BILL: State Department of Assessments and Taxation - County Supervisor Residency Requirement and Location of County Assessment Offices - Alteration

BILL NUMBER: SB 146

PREPARED BY: Joshua Greenberg

PART A. ECONOMIC IMPACT RATING

This agency estimates that the proposed bill:

X 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

N/A