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**HEARING DATE:** March 26, 2024

**BILL:** HB0401

**TITLE:** Property Tax Exemption - Rental Income - Reporting Requirement

**SDAT POSITION:** SUPPORT

The Department of Assessments and Taxation supports House Bill 491 - State Department of Assessments and Taxation and Department of General Services - Property Appraisal Aids - Geographic Images. This legislation would allow the Department to lease state-of-the-art oblique aerial photographic imagery to generate more accurate real property assessments.

Emerging technologies have provided the Department with opportunities to continue to do more with less while delivering world-class services for the People of Maryland. Oblique Aerial Photography uses top-angle images taken by plane to take accurate measurements of properties without the need for assessors to physically inspect that property. In a study conducted by the Department, it was found that the use of this technology could uncover an additional \$1.4 billion in additional assessable base that had previously not been captured by local revenues. Revenues generated by the use of this technology would net more than \$14 million for counties across the state.

Oblique aerial technology can, on average, perform work in one hour that would normally take an assessor three hours to complete on average. The time savings would free up assessors to focus on more complicated assessments, assessment appeals, and portions of the State that are more densely populated with properties and have a higher need for personnel attention than others. House Bill 491 strengthens the Department's efforts to modernize and find more efficient methods of conducting assessments and deliver accurate information to counties.

Accordingly, the Department respectfully requests a **FAVORABLE** report on HB 491.