



**MARYLAND**  
*Association of*  
**COUNTIES**

## **Senate Bill 143**

*State Department of Assessments and Taxation and Department of General Services -  
Property Appraisal Aids - Geographic Images*

MACo Position: **SUPPORT**

To: Budget and Taxation Committee

**WITH AMENDMENTS**

Date: January 15, 2025

From: Kevin Kinnally

The Maryland Association of Counties (MACo) **SUPPORTS SB 143 WITH AMENDMENTS**. This bill aims to equip the State Department of Assessments and Taxation (SDAT) with advanced visual tools to enhance property assessments' accuracy, efficiency, and fairness. Counties seek amendments to address unwarranted costs and ensure smooth implementation.

Accurate property assessments are critical for promoting fairness, transparency, and efficiency in taxation, economic development, and community planning. However, SDAT has long been constrained by high turnover for real property assessor positions—primarily due to competitive salaries in other jurisdictions—and limited physical property inspections.

Instead, SDAT relies on counties to provide building permits to identify new construction and substantial improvements. SDAT also uses tools like MRIS, CoStar, Real Capital Analytics, and aerial imagery to help assessors determine property values without requiring physical onsite visits.

SB 143 requires SDAT to prepare, install, and maintain a statewide geographic image database that includes geographic information system (GIS) visualizations and oblique aerial photographic imagery. The bill also tasks the Department of General Services (DGS) with procuring a uniform system, including the necessary tools or services for the database. Counties and Baltimore City are required to reimburse the State for 100% of the first \$1 million in annual costs and 50% of any additional costs.

Oblique aerial imagery offers detailed views of properties, including structures, land use, and improvements. As property tax revenue represents a significant portion of county budgets, MACo appreciates that assessors could use this information to ensure more accurate and timely assessments.

However, MACo urges clarity and local input on the fiscal impact of installing and maintaining the database, especially as counties already pay 50% of SDAT's costs for real and business personal property valuation and information technology. Additionally, counties encourage the Committee to address potential administrative challenges to ensure efficient implementation and equitable cost-sharing.

Accordingly, MACo urges the Committee to issue a **FAVORABLE WITH AMENDMENTS** report on SB 143.