

**HB0006\_BT\_SUPP.docx.pdf**

Uploaded by: Daniel Phillips

Position: FAV

**WES MOORE**  
Governor

**ARUNA MILLER**  
Lt. Governor



**DANIEL K. PHILLIPS**  
Director

**ROBERT YEAGER**  
Deputy Director

**HEARING DATE:** March 27, 2025

**BILL:** HB0006

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

**SDAT POSITION:** SUPPORT

The Department of Assessments and Taxation supports House Bill 6 - 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 6 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 House Bill 6.

Maryland Department of Assessments and Taxation  
700 E Pratt Street Suite 2100 Baltimore, MD 21202  
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# **Delegate Kris Fair - Written Testimony for HB06 -**

Uploaded by: Kris Fair

Position: FAV



THE MARYLAND HOUSE OF DELEGATES  
ANNAPOLIS, MARYLAND 21401

SPONSOR TESTIMONY

**HB 6 - State Department of Assessments and Taxation and Department of General Services -  
Property Appraisal Aids - Geographic Images**

The Honorable Guy Guzzone, Chair  
Budget and Taxation Committee  
Maryland Senate  
3 West Miller Senate Office Building  
Annapolis, MD 21401

Chair Guzzone, Vice-Chair Rosapepe, and Esteemed Members of the Budget and Taxation Committee:

House Bill 6 aims to modernize, enhance, and standardize the property assessment process. The bill is a reintroduction that passed the House last year and again this year, enabling the State Department of Assessments and Taxation (SDAT) to use Geographic Information System (GIS) visualizations overlaid on oblique areal photography to assist its assessments statewide. The bill modernizes and standardizes the Department's menu of tools it uses to conduct property assessments.

**Mitigates Impacts to Counties from 2025 Budget:** The Budget as contemplated by the House requires Counties to pay more for teacher pensions, phases out grants to Counties to help teachers retire with appropriate compensation, mandates that Counties fully compensate individuals wrongfully incarcerated by the State, and makes Counties pay for 90% of SDAT's operating costs without giving any oversight or input. In other words, the General Assembly is asking Counties to take on more costs to balance the state budget without doing much to offset those costs or to give Counties any say on how that money is used.

As a result, the Maryland Association of Counties (MACo) predicts property tax hikes and service cuts which will impact vulnerable residents the most. Counties already fill in gaps created by the mismatch of statutory spending versus revenues, above and beyond their mandated local share under the Blueprint. The additional costs in this year's Budget will significantly impact local jurisdictions' ability to continue compensating for these gaps.

Counties must pay for 90% of SDAT's costs under the Budget, up from 50% under current law – roughly \$21.2 million in new annual costs. The General Assembly is proposing to shift State costs to Counties without giving them any say or oversight authority. SDAT would be mostly paid for by the Counties whose land it is assessing, thereby “placing assessment functions under the influence of local governments directly benefiting from property tax revenue — undermining public confidence in fair and impartial assessments” by “creat[ing] actual or perceived conflicts.”

With all of this in mind, HB 6 becomes not just an important step towards taxation fairness and efficiency but an important source of funding to maintain the level of services provided by Counties and a reinforcement of the integrity and independence of an agency that determines the tax bill for every resident and business in Maryland.

*For reference, please see MACo's recent entries on its Conduit Street blog: [House Advances Budget Plan: Counties Block Some Cost Shifts but Face New Burdens – Conduit Street](#) and [Unfunded and Unwise: SDAT Cost Shift Reopens Old Warnings – Conduit Street](#)*

**Improved Accuracy and Efficiency in Assessments Leads to Increased Revenues:** Integrating GIS data and oblique areal photographic imagery into SDAT’s assessment practices is a simple step to modernize, standardize, and streamline Maryland’s property assessment processes. Currently, SDAT assessors must physically go to properties and conduct assessments when they have questions about changes to a given property that could impact values. The upgrade leverages common technology already utilized by nine counties in Maryland<sup>1</sup> to increase SDAT’s effectiveness and accuracy statewide.

**Cost Sharing is Worth the Investment for Counties:** The bill requires Counties and the City of Baltimore to collectively reimburse the State for costs up to \$1 million annually and requires a 50% split between the jurisdictions and the State for any costs over the first million annually. In turn, the total statewide assessable real property base would increase by up to \$1.25 billion—leading to \$1.4 million in increased revenues for the State and \$15 million to local jurisdictions annually.

**Addressing Staffing and Resource Challenges with Technological Improvements:** Like many state agencies, SDAT faces challenges in maintaining the large staff size necessary to carry out its mandate to conduct assessments of more than two million properties statewide once every three years. HB 6 shrinks the time and physical labor required for assessments while increasing accuracy and reducing errors, bringing in more revenue and allowing SDAT’s assessors to focus on more complex valuation tasks.

**Greater Privacy:** HB 6 would enable the use of common technology to assess properties accurately and quickly. This contrasts with the current impracticable physical assessment process that requires SDAT personnel to visit individual properties to complete assessments. This assessment process reduces physical intrusions and minimizes the need for assessors to physically enter private property. Oblique aerial photography is a specific, technical term, and technicians can only capture images at certain angles which must be used only for assessment purposes. These images are taken from too far away and at too severe an angle to capture any detail inside buildings, ensuring that the privacy of Maryland citizens is protected.

Figure 1- example from a vendor, EagleView: <https://www.eagleview.com/>



**Building on Existing Success:** Many counties in Maryland already use oblique aerial photography to conduct property assessments with great success. The major change this legislation brings is that the State will partner directly with all jurisdictions to implement oblique aerial photography bringing greater coordination and consistency.

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<sup>1</sup> Frederick, Harford, Montgomery, Howard, Prince George’s, Calvert, Wicomico, Anne Arundel, and Baltimore City

House Bill 6 modernizes our property assessment processes, making it consistent across jurisdictions, giving our assessors the tools they need to perform their duties more effectively, minimizing physical intrusions onto private properties, and allowing local jurisdictions and the State to increase revenues while addressing the Department's operational challenges and staffing issues.

For these reasons, I urge your support for House Bill 6 and respectfully request a favorable report.

Best regards,

A handwritten signature in blue ink that reads "Kris Fair". The signature is written in a cursive, flowing style.

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Delegate Kris Fair  
District 3, Frederick County

**HB 0006 FAV FCG GR LS25 BT Testimony.pdf**

Uploaded by: Victoria Venable

Position: FAV



# FREDERICK COUNTY GOVERNMENT

## OFFICE OF THE COUNTY EXECUTIVE

Jessica Fitzwater  
County Executive

Victoria Venable, Director  
Government Relations

### **HB 6 – State Department of Assessments and Taxation and Department of General Services - Property Appraisal Aids - Geographic Images**

**POSITION:** Favorable  
**DATE:** March 27, 2025  
**COMMITTEE:** Senate Budget and Taxation Committee

Frederick County Government supports HB 6 - State Department of Assessments and Taxation and Department of General Services - Property Appraisal Aids - Geographic Images.

HB 6 aims to modernize, enhance, and standardize the property assessment process within Maryland by integrating geographic and photographic imagery for the State Department of Assessments and Taxation (SDAT) and the Department of General Services (DGS). Accurate property assessments are essential for promoting fairness, transparency, and efficiency in taxation and community planning. This use of this technology will allow SDAT to be more accurate, responsive, and efficient, particularly with properties that are challenging to physically access.

Frederick County Government currently contracts and utilizes oblique imagery separate from SDAT. In some unique circumstances, such as warehouses with limited access points due to truck traffic, our team has been able to share images with SDAT to inform their assessments. Establishing a uniform system could help SDAT consistently determine property values without requiring physical onsite visits that can be costly, time-consuming, and labor-intensive. This could benefit jurisdictions that already utilize this technology by allowing coordination with state procurement and potential cost sharing.

The implementation of this bill will need to consider several factors to ensure that jurisdictions that already use oblique aerial photographic imagery are not negatively impacted by cost-share shifts, delays in information sharing, or administrative complications. Additionally, many jurisdictions, such as Frederick County, use oblique aerial photographic imagery to provide data to our emergency operations software utilized in our 911 call center. Ensuring that integration stays in place will be critical for County operations and services.

Oblique aerial photographic imagery will equip the State Department of Assessments and Taxation (SDAT) with valuable visual data while reducing the need for assessors to enter private property. As with any legislation, a smooth implementation that incorporates feedback from local governments will be a crucial component to the success of this policy.

*Frederick County: Rich History, Bright Future*

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[www.FrederickCountyMD.gov](http://www.FrederickCountyMD.gov)



**HB0006-BT\_MACo\_SWA.pdf**

Uploaded by: Kevin Kinnally

Position: FWA



## House Bill 6

*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: March 27, 2025

From: Kevin Kinnally

The Maryland Association of Counties (MACo) **SUPPORTS HB 6 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.

HB 6 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 HB 6.

# **HB0006 crossover FWA - Require State Dept of Asses**

Uploaded by: Richard KAP Kaplowitz

Position: FWA

HB0006\_Crossfile Bill\_RichardKaplowitz\_FWA

03/27/2025

Richard Keith Kaplowitz  
Frederick, MD 21703

**TESTIMONY ON HB#/0006- POSITION: FAVORABLE WITH AMENDMENTS**

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

**TO:** Chair Guzzone, Vice Chair Rosapepe, and members of the Budget and Taxation Committee  
**FROM:** Richard Keith Kaplowitz

My name is Richard Keith Kaplowitz. I am a resident of District 3, Frederick County. I am submitting this testimony in support with its amendments of HB0006, **State Department of Assessments and Taxation and Department of General Services - Property Appraisal Aids - Geographic Images**

This bill passed the House with amendments 92-38 on 02/28/25. The cross-filed bill SB0143 was heard on 01/15/25 but did not receive a second hearing. I submitted written testimony on both bills.

**I respectfully urge this committee to return a favorable report with its amendments and pass HB0006.**