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TESTIMONY ON SB#/0460- POSITION: FAVORABLE

**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 & 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 of SB#/0460, State Department of Assessments and Taxation and Department of General Services - Property Appraisal Aids - Geographic Images

Staffing problems continue to affect the SDAT's ability to perform their job efficiently to allow Maryland to receive the tax revenue due it from assessments. The latest news about SDAT comes after legislative budget analysts earlier this year identified internal problems in the agency, including a significant shortage of real property assessors on staff, and that the accuracy of property tax assessments continues to worsen.¹

This bill says we can use current technology to accurately and on a timely basis view properties to create the necessary assessments for proper tax processing. The bill will require the State Department of Assessments and Taxation to prepare, install, and maintain certain appraisal aids that consist of a database of statewide and local geographic images. There are roughly 2.3 million residential properties in the state. This figure does not include commercial properties, railroads or land owned by public utilities, which are also taxed but assessed annually. We must supplement the limited staff at SDAT with every tool at our disposal. This bill will require the State Department of Assessments and Taxation to prepare, install, and maintain certain appraisal aids that consist of a database of statewide and local geographic images; requiring each county and Baltimore City to reimburse the State for 100% of the costs of the database less than \$1,000,000 and 50% of the costs over \$1,000,000; and requiring, by June 30, 2026, the Department to develop policies to protect the identity of any individual whose image is captured by oblique aerial photographic imagery.

However, receiving accurate assessments should give the local jurisdictions additional revenue because the taxes assessed will be accurate and timely.

I respectfully urge this committee to return a favorable report on SB#/0460.

¹ <https://marylandmatters.org/2024/02/21/local-governments-face-hundreds-of-millions-in-lost-property-tax-revenue-due-to-mailing-snafu/>