



## **Senate Bill 460**

*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: February 11, 2026

From: Kevin Kinnally

The Maryland Association of Counties (MACo) **SUPPORTS** SB 460 **WITH AMENDMENTS**.

SB 460 requires the State Department of Assessments and Taxation (SDAT) to expand the use of advanced imagery tools to improve property assessment accuracy and efficiency. MACo supports these goals but seeks limited amendments to address cost responsibility and local government input.

Counties rely on fair and accurate assessments, as property tax revenue supports core local services. Counties already fund the vast majority of SDAT's operations, and recent budget actions have raised the county share to 90%, heightening the local fiscal stake in SDAT decisions.

This bill 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. The bill includes protections against unreasonable privacy intrusions, and MACo encourages these measures and urges the Committee to consider the best comprehensive approach to avoid any such downside from this program.

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. Counties should not be expected to absorb additional State-directed technology costs on top of their existing SDAT funding obligations.

As such, MACo requests an amendment to require the State to pay for the costs associated with establishing and maintaining the imagery system. Property assessment is a core State function, and statewide tools should remain a State responsibility.

In addition, MACo requests an amendment to require county representation in significant fiscal and operational decisions at SDAT. Given the substantial local funding commitment to the Department, counties should have a formal role when decisions directly affect costs imposed on local governments.

With these amendments, SB 460 would improve assessment accuracy without further shifting State responsibilities onto county budgets. Accordingly, MACo urges a **FAVORABLE WITH AMENDMENTS** report.