

# **Testimony in support of SB0460 - Property Appraisa**

Uploaded by: Richard KAP Kaplowitz

Position: FAV

02/11/2026

Richard Keith Kaplowitz  
Frederick, MD 21703

**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.<sup>1</sup>

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.**

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

**SB0460-BT\_MACo\_SWA.pdf**

Uploaded by: Kevin Kinnally

Position: FWA



## 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.