

# HOUSE BILL 491

Q1

4lr2227

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By: **Delegates Fair and Bofo**

Introduced and read first time: January 22, 2024

Assigned to: Ways and Means

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Committee Report: Favorable with amendments

House action: Adopted

Read second time: March 5, 2024

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## CHAPTER \_\_\_\_\_

1 AN ACT concerning

2 **State Department of Assessments and Taxation and Department of General**  
3 **Services – Property Appraisal Aids – Geographic Images**

4 FOR the purpose of requiring the State Department of Assessments and Taxation to  
5 prepare, install, and maintain certain property appraisal aids that consist of a  
6 database of certain geographic images; requiring the Department of General  
7 Services to procure for the State a certain uniform system that includes any tools or  
8 services needed to prepare, maintain, and install the appraisal aids; requiring each  
9 county and Baltimore City to reimburse the State for certain costs of the database of  
10 geographic images; and generally relating to property appraisal aids and records.

11 BY repealing and reenacting, with amendments,  
12 Article – Tax – Property  
13 Section 2–106(b) and (c) and 2–210  
14 Annotated Code of Maryland  
15 (2019 Replacement Volume and 2023 Supplement)

16 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,  
17 That the Laws of Maryland read as follows:

18 **Article – Tax – Property**

19 2–106.

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

Underlining indicates amendments to bill.

~~Strike out~~ indicates matter stricken from the bill by amendment or deleted from the law by amendment.



1 (b) (1) Except as provided in paragraph (2) of this subsection, each county and  
 2 Baltimore City shall be responsible for reimbursing the State for the costs of administering  
 3 the Department as follows:

4 (i) 50% of the costs of real property valuation;

5 (ii) 50% of the costs of business personal property valuation; and

6 (iii) 50% of the costs of the Office of Information Technology within  
 7 the Department, including any funding for departmental projects in the Major Information  
 8 Technology Development Project Fund established under § 3A-309 of the State Finance  
 9 and Procurement Article.

10 [(2) For each of fiscal years 2012 and 2013, each county and Baltimore City  
 11 shall be responsible for reimbursing the State 90% instead of 50% of the costs of  
 12 administering the Department described in paragraph (1) of this subsection.]

13 **(2) OF THE COSTS INCURRED ANNUALLY FOR THE DATABASE OF**  
 14 **GEOGRAPHIC IMAGES REQUIRED UNDER § 2-210(A)(1)(III) OF THIS TITLE, EACH**  
 15 **COUNTY AND BALTIMORE CITY SHALL BE RESPONSIBLE FOR REIMBURSING THE**  
 16 **STATE FOR:**

17 **(I) 100% OF THE COSTS TOTALING \$1,000,000 OR LESS; AND**

18 **(II) 50% OF ANY COSTS IN EXCESS OF \$1,000,000.**

19 (c) Costs under subsection (b) of this section shall be allocated among the counties  
 20 and Baltimore City as follows:

21 (1) costs under subsection (b)(1)(i) and (iii) AND (2) of this section will be  
 22 allocated based on the number of real property accounts of a county or Baltimore City as a  
 23 percentage of the total number of real property accounts statewide as of July 1 of the  
 24 preceding fiscal year; and

25 (2) costs under subsection (b)(1)(ii) of this section will be allocated based on  
 26 the business personal property assessable base of a county or Baltimore City as a  
 27 percentage of the total business personal property assessable bases statewide as of July 1  
 28 of the preceding fiscal year.

29 2-210.

30 (a) **(1)** The Department shall prepare, install, and maintain for each county a  
 31 complete record of properties, with appropriate indexes and cross indexes, and a system of  
 32 appraisal aids that consist of:

33 **[(1)] (I)** property location maps; **[and]**

1           **[(2)] (II)** records of:

2                   **[(i)] 1.** new construction;

3                   **[(ii)] 2.** sales;

4                   **[(iii)] 3.** building costs; and

5                   **[(iv)] 4.** private appraisals; AND

6                   **(III) SUBJECT TO PARAGRAPH (2) OF THIS SUBSECTION, A**  
7 **DATABASE OF STATEWIDE AND LOCAL GEOGRAPHIC IMAGES THAT INCLUDES:**

8                           **1. GEOGRAPHIC INFORMATION SYSTEM**  
9 **VISUALIZATIONS; AND**

10                           **2. OBLIQUE AERIAL PHOTOGRAPHIC IMAGERY.**

11                   **(2) (I) THE DEPARTMENT OF GENERAL SERVICES SHALL**  
12 **PROCURE FOR THE STATE A UNIFORM SYSTEM THAT INCLUDES ANY TOOLS OR**  
13 **SERVICES NEEDED TO PREPARE, INSTALL, AND MAINTAIN THE APPRAISAL AIDS**  
14 **DESCRIBED IN PARAGRAPH (1)(III) OF THIS SUBSECTION.**

15                   **(II) TO CARRY OUT THE REQUIREMENT UNDER SUBPARAGRAPH**  
16 **(I) OF THIS PARAGRAPH, THE DEPARTMENT OF GENERAL SERVICES SHALL:**

17                           ~~**1. GATHER INFORMATION AND INPUT ON THE**~~  
18 ~~**REQUIREMENTS OF THE APPRAISAL AIDS BY CONSULTING WITH THE DEPARTMENT**~~  
19 ~~**AND AFFECTED OR RELEVANT UNITS OF STATE AND LOCAL GOVERNMENT; AND**~~

20                           ~~**2. IN ORDER TO MAINTAIN THE APPRAISAL AIDS,**~~  
21 ~~**DEVELOP AND MANAGE A COST SHARING PLAN BETWEEN THE UNITS OF**~~  
22 ~~**GOVERNMENT THAT UTILIZE THE APPRAISAL AIDS.**~~

23           (b) (1) The Department shall publish instructions and directions that set forth  
24 generally the duties to be performed and the procedures to be followed in making and  
25 recording assessments.

26           (2) The instructions and directions shall be distributed to the governing  
27 body of each county, all assessment officers, and any official who has any duty that relates  
28 to assessments.

29           (c) The Director shall establish and provide all forms for notices, records, reports,  
30 and other matters that relate to the functions of supervisors and assessors.

1           SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June  
2 1, 2024.

Approved:

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Governor.

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Speaker of the House of Delegates.

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President of the Senate.