

# SENATE BILL 698

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SB 553/14 – B&T

5lr0645

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By: **Senator Jennings**

Introduced and read first time: February 6, 2015

Assigned to: Budget and Taxation

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## A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax – Valuation of Real Property – Internet Database**

3 FOR the purpose of repealing a requirement that the State Department of Assessments  
4 and Taxation maintain a database, available to the public on the Department's Web  
5 site, that relates to the valuation of certain real property in the State and includes  
6 certain information about each property; requiring the Department to maintain a  
7 database, available to the public on the Department's Web site, of assessment  
8 worksheets and cards that relate to the valuation of real property in the State;  
9 providing that assessment worksheets and cards may not include certain  
10 statements; and generally relating to a database, accessible to the public, of  
11 information relating to the valuation of real property.

12 BY repealing and reenacting, with amendments,  
13 Article – Tax – Property  
14 Section 14–201  
15 Annotated Code of Maryland  
16 (2012 Replacement Volume and 2014 Supplement)

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

19 **Article – Tax – Property**

20 14–201.

21 (a) Except as otherwise provided in this section, an officer, former officer,  
22 employee, or former employee of the State, a county, a municipal corporation, or a taxing  
23 district may not open for public inspection valuation records, including:

24 (1) assessor notes and medical-related adjustments on residential  
25 worksheets or cards;

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 (2) commercial assessment worksheets or cards; and

2 (3) correspondence containing information concerning private appraisals,  
3 building costs, rental data, or business volume.

4 (b) (1) The Department shall permit a valuation record to be inspected by:

5 (i) the person whose property is the subject of the valuation record;

6 or

7 (ii) an officer of the State or a county or municipal corporation  
8 affected by the valuation record.

9 (2) Valuation records, including rental data or business volume, may be  
10 submitted to the Maryland Tax Court as evidence in an appeal under Subtitle 5 of this title.

11 (3) Residential assessment worksheets that list the property description  
12 with assigned cost rates and depreciation factors shall be available for inspection as they  
13 appear on the Department's Web site.

14 [(4) The Department shall maintain a database, available to the public on  
15 the Department's Web site and searchable by individual property, that relates to the  
16 valuation of single-family residential real property in the State and includes for each  
17 property:

18 (i) the square footage of the enclosed improvements above ground;

19 (ii) the square footage of the completed improvements below ground;

20 (iii) the number of bathrooms;

21 (iv) the number of garages; and

22 (v) the date of the initial assessment of the most recently completed  
23 improvements assessed after July 1, 2000, under § 8-104(c)(1)(iii) of this article.]

24 (c) The Department shall provide a copy of assessment worksheets and cards that  
25 relate to a real property valuation:

26 (1) to the person whose property is the subject of the valuation if:

27 (i) the value or classification of the property is to be changed for  
28 property tax purposes; and

29 (ii) the person requests the worksheets and cards; or

1           (2)    except for income and expense statements, to any person who pays  
2 property tax, if the person:

3                   (i)     seeks the worksheets and cards for other comparable property;

4                   (ii)    has a timely filed and pending appeal under Subtitle 5 of this  
5 title regarding the assessment of the person's property;

6                   (iii)  identifies the comparable property by address; and

7                   (iv)  pays the reasonable fee that the Department requires for the  
8 copy.

9           (d)   (1)   The Department may adopt regulations establishing reasonable  
10 conditions for release of information contained in valuation records that directly relate to  
11 descriptions of physical characteristics of and improvements to the land.

12                   (2)   (i)     Except as provided in subparagraph (ii) of this paragraph, a fee  
13 may be imposed for providing the information under this subsection.

14                           (ii)  A fee may not be imposed for providing to the property owner on  
15 the Department's Web site information concerning the calculation of the assessment and  
16 description of the property that is the subject of the assessment as required under  
17 subsection (c)(1) of this section.

18           **(E)   (1)   SUBJECT TO PARAGRAPH (2) OF THIS SUBSECTION, THE**  
19 **DEPARTMENT SHALL MAINTAIN A DATABASE, AVAILABLE TO THE PUBLIC ON THE**  
20 **DEPARTMENT'S WEB SITE AND SEARCHABLE BY INDIVIDUAL PROPERTY, OF**  
21 **ASSESSMENT WORKSHEETS AND CARDS THAT RELATE TO THE VALUATION OF REAL**  
22 **PROPERTY IN THE STATE.**

23                   **(2)   THE ASSESSMENT WORKSHEETS AND CARDS MADE ACCESSIBLE**  
24 **UNDER PARAGRAPH (1) OF THIS SUBSECTION MAY NOT INCLUDE INCOME AND**  
25 **EXPENSE STATEMENTS.**

26           SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
27 October 1, 2015.