

# SENATE BILL 10

Q1

8lr0064

(PRE-FILED)

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By: **Senator Kasemeyer (By Request – Departmental – Assessments and Taxation)**

Requested: October 11, 2017

Introduced and read first time: January 10, 2018

Assigned to: Budget and Taxation

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## A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax Assessments – Physical Inspection of Property**

3 FOR the purpose of repealing a requirement that the State Department of Assessments  
4 and Taxation or the supervisor of assessments for a county value all real property  
5 once in every 3–year cycle based on an exterior physical inspection of the real  
6 property; requiring the Department’s review of each real property assessment in  
7 every 3–year cycle to include a physical inspection under certain circumstances; and  
8 generally relating to a requirement that the State Department of Assessments and  
9 Taxation or the supervisor of assessments value property based on an exterior  
10 physical inspection.

11 BY repealing and reenacting, without amendments,  
12 Article – Tax – Property  
13 Section 2–203(a)  
14 Annotated Code of Maryland  
15 (2012 Replacement Volume and 2017 Supplement)

16 BY repealing and reenacting, with amendments,  
17 Article – Tax – Property  
18 Section 2–203(b) and 8–104(b)(1)  
19 Annotated Code of Maryland  
20 (2012 Replacement Volume and 2017 Supplement)

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

23 **Article – Tax – Property**

24 2–203.

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 (a) (1) The Department shall continually review all real property assessments  
2 to provide a review of each assessment at least once in each 3-year cycle.

3 (2) If any assessment has not been reviewed during a 3-year cycle, the  
4 Department may order a review of the assessment at any time.

5 (b) (1) For the review under subsection (a) of this section, real property is not  
6 required to be reviewed individually or separately, but it may be grouped:

7 [(1)] (I) in areas;

8 [(2)] (II) by character or use; or

9 [(3)] (III) in any other manner that the Department considers to be helpful  
10 or necessary.

11 (2) **FOR THE REVIEW UNDER SUBSECTION (A) OF THIS SECTION, THE**  
12 **DEPARTMENT SHALL PERFORM A PHYSICAL INSPECTION IF:**

13 (I) **THE VALUE OF IMPROVEMENTS IS BEING INITIALLY**  
14 **ESTABLISHED UNDER § 8-401(B)(3) OF THIS ARTICLE;**

15 (II) **THE VALUE OF SUBSTANTIALLY COMPLETED**  
16 **IMPROVEMENTS IS BEING ESTABLISHED UNDER § 8-104(C)(1)(III) OF THIS ARTICLE;**

17 (III) **THE PROPERTY IS THE SUBJECT OF A RECENT SALE, AND**  
18 **THE INSPECTION IS DEEMED NECESSARY BY THE DEPARTMENT FOR PURPOSES OF**  
19 **A MARKET ANALYSIS;**

20 (IV) **THE PROPERTY OWNER REQUESTS A PHYSICAL INSPECTION**  
21 **AS PART OF AN ACTIVE APPEAL; OR**

22 (V) **THE DEPARTMENT OR THE SUPERVISOR DETERMINES THAT**  
23 **A PHYSICAL INSPECTION IS APPROPRIATE.**

24 8-104.

25 (b) (1) Notwithstanding a revaluation under subsection (c) of this section, the  
26 Department or supervisor shall value all real property once in every 3-year cycle based on  
27 [an exterior physical inspection] **A REVIEW** of the real property **UNDER § 2-203 OF THIS**  
28 **ARTICLE.**

29 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June  
30 1, 2018.