

HOUSE BILL 1041

Q1

4lr2938
CF SB 553

By: **Delegates McComas, Afzali, McDonough, and Stocksdale**

Introduced and read first time: February 6, 2014

Assigned to: Ways and Means

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
4 Assessments and Taxation maintain a database, available to the public on the
5 Department's Web site, that relates to the valuation of certain real property in
6 the State and includes certain information about each property; requiring the
7 Department to maintain a database, available to the public on the Department's
8 Web site, of assessment worksheets and cards that relate to the valuation of
9 real property in the State; providing that assessment worksheets and cards may
10 not include certain statements; and generally relating to a database, accessible
11 to the public, of 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 2013 Supplement)

17 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF
18 MARYLAND, 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
23 taxing district may not open for public inspection valuation records, including:

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

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
3 appraisals, 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
6 record; 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
10 be submitted to the Maryland Tax Court as evidence in an appeal under Subtitle 5 of
11 this title.

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

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

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

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

23 (iii) the number of bathrooms;

24 (iv) the number of garages; and

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

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

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

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

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

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

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

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

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

11 (iv) pays the reasonable fee that the Department requires for the
12 copy.

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

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

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

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

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

30 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
31 October 1, 2014.