

Chapter 133

(Senate Bill 201)

AN ACT concerning

**State Department of Assessments and Taxation – Property Appraisal Aids and
Record Retention
(Microfilm to Digital Act of 2022)**

FOR the purpose of altering the requirement that the State Department of Assessments and Taxation prepare, install, and maintain certain property appraisal aids; authorizing the Department to retain property records in an electronic medium and transfer property records to the State Archives for retention; and generally relating to property records.

BY repealing and reenacting, with amendments,
Article – Tax – Property
Section 2–210 through 2–212
Annotated Code of Maryland
(2019 Replacement Volume and 2021 Supplement)

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

Article – Tax – Property

2–210.

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

- (1) [property description cards;
- (2)] property location maps; AND
- [(3) land classification maps;
- (4) unit value maps; and
- (5)] **(2)** records of:
 - (i) new construction;
 - (ii) sales;

(iii) building costs; and

(iv) private appraisals.

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

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

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

2–211.

(a) (1) Each supervisor shall keep a record of all real property assessments [in the county].

(2) The record shall be arranged alphabetically, according to owners, by election district or subdistrict, taxing district, or assessment area. However, the supervisor may arrange the record:

(i) listing the real properties in lot and block order by subdivisions, if the record also contains an alphabetical index that shows the page where the accounts listed may be located;

(ii) in Baltimore City, by wards and by blocks that correspond, as far as possible, to the block numbers used in the Baltimore City Circuit Court records; or

(iii) in an electronic medium.

(b) (1) Each account in the record shall show for the real property:

(i) the name and address of the owner;

(ii) a brief description of the property;

(iii) the specific location of the property;

(iv) the general location of the property including a deed or will reference and any tax map reference; and

(v) the assessment of:

1. the land; and
2. any improvement on the land.

(2) The details of land and improvements on the land that have been valued at different amounts shall be recorded on the respective worksheet [or card].

(3) The Department shall include with each property record a note describing:

(i) any reduction in an assessment resulting from an order or decision of a property tax assessment appeals board, the Maryland Tax Court, or any other court issued on or after October 1, 2014; and

(ii) the specific reason for the reduction, if the board or court indicates in its order or decision the reason for the reduction.

(c) The record shall be rewritten periodically and the current record and prior records shall be retained. However, except for a record that contains current values, any record may be [microfilmed] **RETAINED IN AN ELECTRONIC MEDIUM** as provided by State law and the original destroyed. The [microfilm] **ELECTRONIC RECORD** shall be the permanent record. **THE DEPARTMENT MAY PERIODICALLY TRANSFER PROPERTY RECORDS TO THE STATE ARCHIVES FOR RETENTION, INCLUDING PROPERTY RECORD CARDS.**

(d) The record **IN THE CUSTODY OF THE DEPARTMENT** and prior records **IN THE CUSTODY OF THE STATE ARCHIVES** shall be available for public inspection without charge.

(e) Copies of the assessment record shall be made available to the public at a reasonable cost. If the Department approves of the purpose for which the information is requested, the Department may make available to the public, at a reasonable cost, copies of data processing tapes or other magnetic media containing the record of the assessment records.

(f) (1) If the accuracy or completeness of information used to assess real property is disputed by the owner of the real property or if the owner has additional information that the owner believes is relevant to the value of the real property, the owner may file a brief statement containing the nature of the dispute or the additional information.

(2) The supervisor shall retain the statement as part of the assessment record.

(a) Personal property assessment records:

(1) shall be maintained and arranged in alphabetical order according to the owner by county, election district, taxing district, or assessment area; **AND**

(2) **MAY BE RETAINED IN AN ELECTRONIC MEDIUM.**

(b) Each record shall contain:

(1) a brief description of the nature of the personal property; and

(2) the value of the personal property.

(c) A personal property assessment record may be inspected only by:

(1) the property owner or the property taxpayer if different from the owner, for the personal property; or

(2) an officer of the State, a county, or a municipal corporation that is affected by the personal property assessment.

(d) The Department may allow a commercial bank to have access to personal property returns for the limited purpose of assisting in the collection of filing fees through a lockbox system.

(E) THE DEPARTMENT MAY PERIODICALLY TRANSFER PROPERTY RECORDS TO THE STATE ARCHIVES FOR RETENTION.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect October 1, 2022.

Approved by the Governor, April 12, 2022.