



## Senate Bill 10

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

MACo Position: **SUPPORT**  
**WITH AMENDMENTS**

Date: January 18, 2018

To: Budget & Taxation Committee

From: Barbara Zektick

The Maryland Association of Counties (MACo) **SUPPORTS** SB 10 **with AMENDMENTS**. This bill would repeal the requirement that the State Department of Assessments & Taxation (SDAT) perform a physical inspection of every property in every three-year assessment cycle. Instead, SDAT must perform physical inspections under specified circumstances, including when a property is initially valued, and when a significant change has occurred.

MACo agrees with SDAT that regular physical inspections of every property are no longer necessary. Counties regularly provide SDAT with copies of building permits, which relieves SDAT of responsibility for identifying new construction and substantial improvements on its own. Also, tools such as MRIS, CoStar, Real Capital Analytics, and aerial imagery enable assessors to accurately determine property values without always requiring physical onsite visits.

However, it is extremely important to counties that SDAT uses resources saved from these advances and applies them toward assessing the value of new construction and improvements in a timely manner. This allows counties to tax properties more fairly, based upon their actual value at the time. Therefore, MACo requests the following amendment:

On page 2, after line 23, add:

**(3) THE DEPARTMENT SHALL PERFORM A PHYSICAL INSPECTION UNDER SUBSECTIONS (2)(I) OR (2)(II) ABOVE WITHIN THIRTY DAYS OF RECEIPT OF NOTICE FROM A LOCAL GOVERNMENT WITH AUTHORITY TO TAX THE PROPERTY AT ISSUE.**

To improve state and local tax assessment efficiency and use of resources, MACo requests the Committee **SUPPORT** SB 10 **with the requested amendment**.