

HOUSE BILL 176

Q1
HB 6/25 – W&M

(PRE-FILED)

6lr1500
CF 6lr1503

By: Delegates Fair, Behler, and Pasteur

Requested: October 30, 2025

Introduced and read first time: January 14, 2026

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

State Department of Assessments and Taxation and Department of General Services – Property Appraisal Aids – Geographic Images

4 FOR the purpose of requiring the State Department of Assessments and Taxation to
5 prepare, install, and maintain certain property appraisal aids that consist of a
6 database of certain geographic images; requiring the Department of General
7 Services to procure for the State a certain uniform system that includes any tools or
8 services needed to prepare, maintain, and install the appraisal aids; requiring each
9 county and Baltimore City to reimburse the State for certain costs of the database of
10 geographic images; requiring the State Department of Assessments and Taxation to
11 develop certain policies to protect the identity of certain individuals; and generally
12 relating to property appraisal aids and records.

13 BY repealing and reenacting, with amendments,

14 Article – Tax – Property

15 Section 2-106(b) and (c) and 2-210

16 Annotated Code of Maryland

17 (2019 Replacement Volume and 2025 Supplement)

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

20 Article – Tax – Property

21 2-106.

(b) (1) Except as provided in paragraph (2) of this subsection, each county and Baltimore City shall be responsible for reimbursing the State for the costs of administering the Department as follows:

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



- (i) 90% of the costs of real property valuation;
 - (ii) 90% of the costs of business personal property valuation; and
 - (iii) 90% of the costs of the Office of Information Technology within including any funding for departmental projects in the Major Information System Project Fund established under § 3.5–309 of the State Finance Article.

7 [(2) For each of fiscal years 2012 and 2013, each county and Baltimore City
8 shall be responsible for reimbursing the State 90% instead of 50% of the costs of
9 administering the Department described in paragraph (1) of this subsection.]

- (I) 100% OF THE COSTS TOTALING \$1,000,000 OR LESS; AND**
 - (II) 50% OF ANY COSTS IN EXCESS OF \$1,000,000.**

16 (c) Costs under subsection (b) of this section shall be allocated among the counties
17 and Baltimore City as follows:

(2) costs under subsection (b)(1)(ii) of this section will be allocated based on the business personal property assessable base of a county or Baltimore City as a percentage of the total business personal property assessable bases statewide as of July 1 of the preceding fiscal year.

26 2-210.

27 (a) **(1)** The Department shall prepare, install, and maintain for each county a
28 complete record of properties, with appropriate indexes and cross indexes, and a system of
29 appraisal aids that consist of:

- 30 [1] (I) property location maps; [and]

31 [2] (II) records of:

32 [(i)] 1. new construction;

- 1 [(ii)] 2. sales;
- 2 [(iii)] 3. building costs; and
- 3 [(iv)] 4. private appraisals; AND

4 **(III) SUBJECT TO PARAGRAPH (2) OF THIS SUBSECTION, A**
5 **DATABASE OF STATEWIDE AND LOCAL GEOGRAPHIC IMAGES THAT INCLUDES:**

6 **1. GEOGRAPHIC INFORMATION SYSTEM**
7 **VISUALIZATIONS; AND**
8 **2. OBLIQUE AERIAL PHOTOGRAPHIC IMAGERY.**

9 **(2) (I) THE DEPARTMENT OF GENERAL SERVICES SHALL**
10 **PROCURE FOR THE STATE A UNIFORM SYSTEM THAT INCLUDES ANY TOOLS OR**
11 **SERVICES NEEDED TO PREPARE, INSTALL, AND MAINTAIN THE APPRAISAL AIDS**
12 **DESCRIBED IN PARAGRAPH (1)(III) OF THIS SUBSECTION.**

13 **(II) TO CARRY OUT THE REQUIREMENT UNDER SUBPARAGRAPH**
14 **(I) OF THIS PARAGRAPH, THE DEPARTMENT OF GENERAL SERVICES SHALL GATHER**
15 **INFORMATION AND INPUT ON THE REQUIREMENTS OF THE APPRAISAL AIDS BY**
16 **CONSULTING WITH THE DEPARTMENT AND Affected OR RELEVANT UNITS OF**
17 **STATE AND LOCAL GOVERNMENT.**

18 **(3) ON OR BEFORE JUNE 30, 2026, THE DEPARTMENT SHALL**
19 **DEVELOP POLICIES TO PROTECT THE IDENTITY OF ANY INDIVIDUAL WHOSE IMAGE**
20 **IS CAPTURED BY OBLIQUE AERIAL PHOTOGRAPHIC IMAGERY.**

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

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

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

29 SECTION 2. AND BE IT FURTHER ENACTED, That, on or before July 15, 2026,
30 the State Department of Assessments and Taxation shall report to the General Assembly,
31 in accordance with § 2-1257 of the State Government Article, on the policies the

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1 Department adopted under § 2-210(a)(3) of the Tax – Property Article, as enacted by
2 Section 1 of this Act.

3 SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect June
4 1, 2026.