



## **Senate Bill 918**

*State Department of Assessments and Taxation - Assessments, Audits,  
Records, and Appeals (SDAT Reform Act of 2019)*

MACo Position: **OPPOSE**

To: Budget and Taxation Committee

Date: March 13, 2019

From: Kevin Kinnally

The Maryland Association of Counties (MACo) **OPPOSES** SB 918. This bill would jeopardize local funding for essential services by creating uncertainty in property tax revenues and could create an uneven playing field with regard to property tax assessment appeals.

SB 918 would extend the deadline for property tax assessment appeals, which would lead to uncertainty for county budgets. Additionally, the bill would allow property assessment appeals to be heard in counties outside of where the property is located. MACo is concerned this could result in an unfair advantage for certain property owners at the expense of other taxpayers and essential services.

### ***Unpredictable Property Tax Revenues = Uncertain Funding for Essential Services***

SB 918 would extend the property tax assessment appeal deadline from 45 to 180 days, well beyond the date by which county budgets are struck in accordance with final property tax assessment data. As such, extending the appeal process would lead to unpredictable property tax revenues, and jeopardize funding for education, public safety, roadway maintenance, and other needed services.

### ***Unlevel Playing Field for Assessment Appeals***

In each of Maryland's 24 jurisdictions, a Property Tax Assessment Appeals Board (PTAAB) has jurisdiction over all appeals concerning property tax assessments. Each PTAAB is an independent agency comprising local residents appointed by the Governor. This bill would authorize a property owner, in certain circumstances, to bypass the local PTAAB and instead appeal an assessment in a different jurisdiction. Counties are concerned that allowing property owners to cherry-pick the venue for such appeals could create an unlevel playing field for certain property owners at the expense of other taxpayers and needed services.

This bill would create uncertainty for county budgets, jeopardize funding for essential services, and establish an unlevel playing field for certain property owners. Accordingly, MACo urges the Committee to issue an **UNFAVORABLE** report on SB 918.