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THE MARYLAND HOUSE OF DELEGATES  
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**HB 1252 Testimony – Appeals of Assessments – Commercial Real Property**

- I'm proud to present HB 1252, a common sense bill that would close a loophole in the way commercial property is assessed during the three year assessment cycle.
- Under the current system, the owner of commercial property can ask for a reassessment at any point within the three year cycle when there is a substantial change in their property – like when a tenant moves out and a building becomes vacant.
- Unfortunately, county governments have only 30 days to appeal that new assessment. Once the assessment is complete, it is locked in for however long remains in the tri-annual cycle.
- What does this mean in practical terms? A commercial property owner could buy a building, get rid of its tenants, **get the building reassessed at a rate reflecting it's vacant status**, fix up the building, and then fully rent it. Even though that building could be fully occupied, the assessment reflecting the vacancy would be on the books for possibly more than two years.
- Our bill would fix that loophole, levelling the playing field for county governments and ensuring that everyone pays their fair share.
- HB 1252 does two things:
  1. Gives counties 180 days to appeal a mid-cycle reassessment; and
  2. Through our sponsor amendment, would require the State Department of Assessment and Taxation (SDAT) to notify counties when a commercial property reassessment was requested mid-cycle.
- These measures give counties the opportunity to fairly and reasonably challenge assessments and dissuades commercial property owners from attempting to take advantage of the system.
- Fundamentally, this legislation is about fairness. It's about ensuring that all commercial property owners pay their fair share and it helps gives county governments a reasonable chance in this process.
- As the General Assembly focuses this session on closing tax loopholes, I would urge this committee to support county governments and provide a favorable report for HB 1252.