

February 27, 2020

The Honorable Anne R. Kaiser
Chair, House Ways and Means Committee
House Office Building, Room 131
6 Bladen Street
Annapolis, MD 21401

RE: Opposition of House Bill 1252 (Property Tax - Appeals of Assessments - Commercial Real Property)

Dear Chairwoman Kaiser:

The Maryland Building Industry Association (MBIA), representing 100,000 employees of the building industry across the State of Maryland, opposes House Bill 1252 (Property Tax - Appeals of Assessments - Commercial Real Property).

This bill authorizes a county to submit a written appeal regarding commercial real property assessments to the Supervisor of Assessments within 180 days of the assessment notice. This measure also allows a county to appeal a final value or classification to the property tax assessment appeal board (PTAAB) within 180 days.

This gives the county a significant time extension to file appeals. Current law allows 45-60 days, which is sufficient for parties to receive notice and submit an appeal. This would more than double the length of time, leaving the new property owner open and vulnerable to a potential appeal far after the property is transferred.. Our industry needs consistency and predictability at all stages of development; extending the deadline to file an appeal simply pushes back the date which the property owner can begin to develop, leaving valuable projects in limbo. Pushing deadlines back to prepare for an unlikely tax appeal costs money, which gets passed onto the homebuyer or renter.

For these reasons, MBIA respectfully requests the Committee give this measure an unfavorable report. Thank you for your consideration.

For more information about this position, please contact Lori Graf at 410-800-7327 or lgraf@marylandbuilders.org.

cc: House Ways and Means Committee Members