

February 6, 2024

Dear Senator King and Members of the Budget and Taxation Committee:

As Chair of the Baltimore City Property Tax Assessment Appeals Board (PTAAB), and a member of Baltimore City PTAAB since 2013, I urge your committee to vote unfavorably on this bill.

Each jurisdiction in Maryland operates independently with regard to property tax rates and local property tax credits. There are also major market and geographical factors that significantly affect property values. To understand the workings in one jurisdiction is a major undertaking. Combining multiple jurisdictions under one roof would compound the difficulties in making accurate assessments, which is the role of SDAT.

I can attest, from working across the table from City SDAT assessors for nearly 11 years, that the City's SDAT office is grossly understaffed and underpaid. These problems result in inaccurate assessments, routine (and sometimes significant) administrative errors (such as the issuance of multiple Final Notices for a given year and a given property), and many other problems. Combining this dysfunctional office with another office would likely result in a larger dysfunctional office.

One possible remedy would be a review of the pay scales for SDAT employees. This bill, SB0576, does not address that matter.

Moreover, the Baltimore City PTAAB has dockets every Monday through Thursday, every week of the year, with the exception of a week or two in late December, and a week or two in the summer. I cannot fathom how our dockets would be combined with those of any other jurisdiction.

As you may know, PTAAB members are required to reside in the jurisdiction they serve. This makes sense: One should have a good layperson's sense of the jurisdiction and the local variations therein.

Does the Department of Assessments and Taxation need restructuring? From my perspective, yes. Does SB0576 address the problems? Most definitely, no, and it appears to create many others.

I strongly urge your committee members to drop, or vote unfavorably on, this bill.

Very truly yours,

Elizabeth Simon-Higgs
Chair, Baltimore City Property Tax Assessment Appeals Board
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