



Senate Bill 576

Property Tax - Assessment Appeal Boards and Supervisors - Regional Organization

MACo Position: **SUPPORT**

To: Budget and Taxation Committee

WITH AMENDMENTS

Date: February 7, 2024

From: Kevin Kinnally

The Maryland Association of Counties (MACo) **SUPPORTS SB 576 WITH AMENDMENTS**. This bill establishes regions for Maryland State Department of Assessments and Taxation (SDAT) supervisors of assessments and property tax assessment appeal boards (PTAAB).

As current law requires a supervisor and PTAAB for each county, MACo urges amendments to require each affected county's governing body to sign off on a proposal to appoint a regional supervisor or establish a regional PTAAB to oversee multiple jurisdictions.

Public sector employment is in crisis. Recent workforce trends have left many positions unfilled, and public sector hiring scales uncompetitive. Through many years of challenging budgets, the State has abolished vacant positions and pursued similar, understandable measures to address fiscal realities. The result has been a wide swath of State agencies facing hiring and retention challenges.

By requiring SDAT to appoint a supervisor to oversee multiple counties and establishing regional PTAABs, SB 576 seeks to target one small sector of this larger trend – professional assessors employed by SDAT.

MACo does not quarrel with SDAT appointing a supervisor or establishing a PTAAB to oversee multiple counties, as the Department could reallocate funds to hire more assessors. However, counties request an amendment to make an appointment of an assessor or establishment of a PTAAB to oversee multiple jurisdictions subject to the approval of the governing body in each affected county.

Accordingly, MACo requests a **FAVORABLE WITH AMENDMENTS** report on SB 576.