

# **SB 963 – Carroll County – Office of Permits and In**

Uploaded by: Danna Blum

Position: FAV



February 24, 2024

Honorable Senator Guy Guzzone  
Budget and Taxation Committee  
3 West  
Miller Senate Office Building  
Annapolis, Maryland 21401

**Re: SB 963** – Carroll County – Office of Permits and Inspections – Denial of Permit or License for Unpaid Personal Property Taxes - **Support**

Dear Senator Guzzone:

We support the critical changes to the current permit process when there are disputed late tax payments. This would reduce delays in the permitting process.

The Carroll County Chamber of Commerce, a business advocacy organization of nearly 700 members, supports this bill. We therefore request that you give this bill a favorable report.

Sincerely,

A handwritten signature in black ink that reads 'Mike McMullin'.

Mike McMullin  
President  
Carroll County Chamber of Commerce

CC: Senator Justin Ready  
Delegate April Rose

# **CC Office of Permits and Inspections - Unpaid Prop**

Uploaded by: Justin Ready

Position: FWA



THE MARYLAND GENERAL ASSEMBLY  
LEGISLATIVE DISTRICT 5  
CARROLL COUNTY

February 29, 2024

The Honorable Guy Guzzone  
Senate Judicial Proceedings Committee  
Miller Senate Office Building, 3 West  
11 Bladen Street  
Annapolis, Maryland 21401

RE: **Carroll County Senators Letter of Support  
Senate Bill 963– Carroll County – Office of Permits and Inspections – Denial of  
Permit or License for Unpaid Property Taxes**

Dear Chairman Guzzone, Vice Chair Jim Rosapepe, and members of the Budget and Tax Committee,

The Carroll County Senate Delegation would like to notify the Senate Judicial Proceedings Committee of their support for Senate Bill 693 – Carroll County – Office of Permits and Inspections – Denial of Permit or License for Unpaid Property Taxes.

The above referenced bill was considered by the Carroll County Senate Delegation and was subjected to a bill hearing. The Carroll County Senators and Delegates voted unanimously in favor of the bill.

Sincerely,

A handwritten signature in black ink that reads "Justin Ready". The signature is written in a cursive, flowing style.

Senator Justin Ready  
Chair, Carroll County Senate Delegation

# **SB 963 Amendment.pdf**

Uploaded by: Justin Ready

Position: FWA



SB0963/733628/1

AMENDMENTS  
PREPARED  
BY THE  
DEPT. OF LEGISLATIVE  
SERVICES

12 FEB 24  
15:00:53

BY: Senator Ready  
(To be offered in the Budget and Taxation Committee)

AMENDMENTS TO SENATE BILL 963  
(First Reading File Bill)

AMENDMENT NO. 1

On page 1, in line 2, after the second “of” insert “Commercial”; in line 3, after “Unpaid” insert “Assessed”; in line 5, after “a” insert “commercial”; in the same line, strike “until” and substitute “if”; in lines 5 and 6, strike “submits certain evidence that the applicant”; in line 6, strike “no”; in line 8, strike “certain” and substitute “commercial”; and in line 10, after “of” insert “commercial”.

AMENDMENT NO. 2

On page 1, in line 23, strike “BEFORE”; in line 24, strike “ISSUE” and substitute “DENY THE ISSUANCE”; in the same line, strike “RENEW” and substitute “RENEWAL OF”; and in the same line, after “A” insert “COMMERCIAL”.

On page 2, in line 1, after “COUNTY” insert “IF”; in lines 1 and 2, strike “SHALL SUBMIT EVIDENCE TO THE SATISFACTION OF THE OFFICE THAT THERE ARE NO” and substitute “HAS”; in lines 2, 5, and 8, in each instance, after “UNPAID” insert “ASSESSED”; in lines 2 and 3, strike “DUE FROM THE APPLICANT”; and in lines 5 and 10, in each instance, after “A” insert “COMMERCIAL”.

# **SB 963 Request fr CC Unpaid Prop taxes.pdf**

Uploaded by: Justin Ready

Position: FWA

## Board of County Commissioners

Edward C. Rothstein, President  
Kenneth A. Kiler, Vice President  
Thomas S. Gordon III  
Michael R. Guerin  
Joseph A. Vigliotti



## Carroll County Government

225 North Center Street  
Westminster, Maryland 21157  
410-386-2043; 1-888-302-8978  
fax 410-386-2485  
MD Relay 711/800-735-2258

### Carroll County Government Briefing Paper November 17, 2023 Carroll County Delegation

**Subject:** Legislative Initiative – Holding Permits for Unpaid Personal Property Taxes

**Introduction:** Personal property generally includes furniture, fixtures, office and industrial equipment, machinery, tools, supplies, inventory, and any other property not classified as real property. In Maryland, the tax on business-owned personal property is assessed through the Department of Assessments and Taxation and then imposed and collected by Carroll County Government.

**Summary:** On September 21, 2023, in an effort to collect delinquent taxes, the Carroll County Board of Commissioners approved the policy to reserve the right to withhold the issuance of permits requested by business owners that have unpaid assessed personal property taxes.

**Background:** Carroll County does not currently have an efficient or effective mechanism to hold businesses responsible for unpaid property taxes, therefore businesses can continue to operate without penalty for failure to pay this tax. Currently, the only option to enforce payment of these taxes requires the County Attorney's Office to pursue a court proceeding which is slow, expensive, and if successful, leads to the sale of equipment with little or no monetary value. This option adds considerable administrative expense to the county.

#### Rationale:

- Currently, the County has the authority to withhold issuance of a trader's license or liquor license if a business has an open personal property tax bill.
- Requiring all business requesting permits to pay all taxes, would eliminate costly court proceedings.
- Without this in place, businesses are allowed to continue to operate without penalty for failure to pay their personal property taxes.
- This action would also:
  - treat all businesses fairly and equitably
  - save staff time and resources

## CARROLL COUNTY

The Americans with Disabilities Act applies to the Carroll County Government and its programs, services, activities, and facilities. Anyone requiring an auxiliary aid or service for effective communication or who has a complaint should contact The Department of Citizen Services, 410.386.3600 or 1.888.302.8978 or MD Relay 7-1-1/1.800.735.2258 or email [ada@carrollcountymd.gov](mailto:ada@carrollcountymd.gov) as soon as possible but no later than 72 hours before the scheduled event.



- show a good faith effort to assure county citizens that businesses obtaining permits are in good standing with the county

**Permits Process Comparison:**

Current Process	Proposed Process
Business has outstanding taxes	Business has outstanding taxes
Business applies for permit	Business applies for permit
Permits and Inspections standard process	P&I inspects delinquent list
Permit approval	Notify business of denial of permit

Statistics:

- In FY23, the Comptroller’s Office went to the Board of Commissioners regarding personal property tax bills over \$5,000 - 6 accounts equaling \$58,356.07 were written off. In addition, the County wrote off another 121 accounts that were under \$5,000 and totaled \$67,626.07 going back to FY14.
- Currently, the county has 130 outstanding personal property tax bills spanning from 2008 to July 2022, this is the current time span of open personal property tax bill on the county’s books. These are 130 unique businesses with multiple open bills.
- After cross referencing with types of business and businesses that have open personal property tax bills, the county can reasonably deduce that potentially 43 of these businesses could pull a permit to do business in the county.

**Request:** The Carroll County Commissioners request your support and ask the Carroll County Delegation to submit legislation to the Maryland General Assembly for consideration.

# **SB963 CC Office of Permits and Inspections - Denia**

Uploaded by: Justin Ready

Position: FWA

**JUSTIN READY**  
*Legislative District 5*  
Carroll County

—  
**MINORITY WHIP**  
—  
Finance Committee



James Senate Office Building  
11 Bladen Street, Room 315  
Annapolis, Maryland 21401  
410-841-3683 · 301-858-3683  
800-492-7122 Ext. 3683  
Justin.Ready@senate.state.md.us

**THE SENATE OF MARYLAND**  
ANNAPOLIS, MARYLAND 21401

February 29, 2024

**Senator Justin Ready**  
**SB 963 Carroll County – Office of Permits and Inspections - Denial of Permit or License for Unpaid Personal Property Taxes**

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Chairman Guzzone, Vice Chair Rosapepe, and members of the Budget and Tax Committee:

As amended, Senate Bill 963 would prohibit Carroll County Office of Permits and Inspections from issuing or renewing a license or permit until the applicant provides satisfactory evidence that there are no unpaid assessed personal property taxes.

On September 21, 2023, in an effort to collect delinquent taxes, the Carroll County Board of Commissioners approved the policy to reserve the right to withhold the issuance of permits requested by business owners that have unpaid assessed personal property taxes.

Carroll County does not currently have an efficient or effective mechanism to hold businesses responsible for unpaid property taxes, therefore businesses can continue to operate without penalty for failure to pay this tax. Currently, the only option to enforce payment of these taxes requires the County Attorney's Office to pursue a court proceeding which is slow, expensive, and if successful, leads to the sale of equipment with little or no monetary value. This option adds considerable administrative expense to the county.

The Carroll County delegation respectfully requests a favorable vote on SB 963.

# **Voting Sheet SB 963 CC Unpaid Prop Taxes.pdf**

Uploaded by: Justin Ready

Position: FWA

Carroll County Delegation Meeting

Friday February 29, 2024

Voting on Bill

SB 963 - Office of Permits and Inspection  
Denial of Permit or License for Unpaid Personal

Property Taxes

Sen Ready	Yes	No
Sen West	Yes	No
Del Bouchat	Yes	No
Del Rose	Yes	No
Del Stonko	Yes	No
Del Tomlinson	Yes	No

# **SB963 Carroll Co permits FWA.pdf**

Uploaded by: Michael Fowler

Position: FWA

## Board of County Commissioners

Kenneth A. Kiler, President  
Joseph A. Vigliotti, Vice President  
Thomas S. Gordon III  
Michael R. Guerin  
Edward C. Rothstein



## Carroll County Government

225 North Center Street  
Westminster, Maryland 21157  
410-386-2043; 1-888-302-8978  
fax 410-386-2485  
MD Relay 711/800-735-2258

February 28, 2024

The Honorable Guy Guzzone, Chair  
Senate Budget and Taxation Committee  
3 West  
Miller Senate Office Building  
Annapolis, Maryland 21401

### **Re: SB963 – Carroll County – Office of Permits and Inspections – Denial of Commercial Permit or License for Unpaid Personal Property Taxes – SUPPORT w/Amendments**

Dear Chair Guzzone and Members of the Committee,

We write in support of **SB963** as amended, sponsored by the Carroll County Senators on our behalf, which will provide the County Comptroller with an additional tool to collect delinquent personal property taxes from businesses seeking commercial permits and/or licenses.

The bill as drafted would have required any business seeking a permit or license to provide documentation that personal property taxes have been paid. The amendments put the bill back in a form consistent with its original intent. When a business in Carroll County seeks to secure a new, or renew an existing, commercial permit or license, the Office of Permits and Licenses, after conferring with the Comptroller's Office, will deny the issuance of the permit or license if the applicant has delinquent personal property taxes.

Carroll County does not currently have an efficient or effective mechanism to hold businesses responsible for delinquent personal property taxes, therefore business can continue to operate without penalty for failure to pay the tax. Currently, the only option to enforce payment requires the County Attorney to pursue a court proceeding which is slow, expensive and, if successful, leads to the sale of equipment with little to no monetary value. This option adds considerable administrative expense to the county.

In FY23, the Comptroller's Office approached the Board of Commissioners regarding personal property tax bills over \$5000 – 6 accounts equaling over \$58,000 were written off. In addition, the county wrote off another 121 accounts under \$5,000 and totaled nearly \$68,000 going back to FY14. Currently, the county has 130 outstanding personal property tax bills representing 130 unique businesses with multiple open bills. In reviewing those businesses, the county believes as many as 43 of these businesses could seek a permit or license.

We believe this is a matter of basic fairness to the greater business community in our county that continue to play by the rules and are current in the payment of their personal property tax bills.

For these reasons the Board respectfully requests a **FAVORABLE** report on SB693.

Sincerely,



Kenneth A. Kiler  
President



Joseph A. Vigliotti  
Vice President



Thomas S. Gordon III



Michael R. Guerin



Edward C. Rothstein (COL, Ret.)



**SB 963\_MTBMA\_UNF.pdf**

Uploaded by: Michael Sakata

Position: UNF



February 29, 2024

Senator Guy Guzzone, Chair  
Senate Budget and Taxation Committee  
3 West, Miller Senate Office Building  
Annapolis, MD 21401

**RE: SB 963 – UNFAVORABLE – Carroll County – Office of Permits and Inspections – Denial of Permit or License for Unpaid Personal Property Taxes**

Dear Chair Guzzone and Members of the Committee:

The Maryland Transportation Builders and Materials Association (“MTBMA”) has been and continues to serve as the voice for Maryland’s construction transportation industry since 1932. Our association is comprised of 200 members. MTBMA encourages, develops, and protects the prestige of the transportation construction and materials industry in Maryland by establishing and maintaining respected relationships with federal, state, and local public officials. We proactively work with regulatory agencies and governing bodies to represent the interests of the transportation industry and advocate for adequate state and federal funding for Maryland’s multimodal transportation system.

Senate Bill 963 prohibits the Carroll County Office of Permits and Inspections from issuing or renewing a license or permit until an applicant provides satisfactory evidence that there are no unpaid assessed personal property taxes.

We oppose this bill because it would add additional layers to an already long process of applying for licenses and permits. By putting the onus on the applicant to supply evidence that they are in compliance creates additional burdens for our member organizations. Moreover, after reading the bill, this seems like a hidden attempt to resolve a specific incident that happened in Carroll County. This is not how legislation should be crafted and passed at the state level.

We appreciate you taking the time to consider our request for an **UNFAVORABLE** report on SB 963.

Thank you,

A handwritten signature in black ink, appearing to read 'Michael Sakata', is written over a white background.

Michael Sakata  
President and CEO  
Maryland Transportation Builders and Materials Association

**SB 963\_MAA\_UNF.pdf**

Uploaded by: Tim Smith

Position: UNF

CHAIRMAN:  
Jeff Graf  
VICE CHAIRMAN  
David Slaughter



TREASURER:  
Paul Bramble  
SECRETARY:  
Curtis Hall  
PRESIDENT:  
Tim Smith

February 29, 2024

Senator Guy Guzzone, Chair  
Senate Budget and Taxation Committee  
3 West, Miller Senate Office Building  
Annapolis, MD 21401

**RE: SB 963 – UNFAVORABLE – Carroll County – Office of Permits and Inspections – Denial of Permit or License for Unpaid Personal Property Taxes**

Dear Chair Guzzone and Members of the Committee:

The Maryland Asphalt Association (MAA) is comprised of 19 producer members representing more than 48 production facilities, 25 contractor members, 25 consulting engineer firms, and 41 other associate members. MAA works proactively with regulatory agencies to represent the interests of the asphalt industry both in the writing and interpretation of state and federal regulations that may affect our members. We also advocate for adequate state and federal funding for Maryland's multimodal transportation system.

Senate Bill 963 prohibits the Carroll County Office of Permits and Inspections from issuing or renewing a license or permit until an applicant provides satisfactory evidence that there are no unpaid assessed personal property taxes.

We oppose this bill because it would add additional layers to an already long process of applying for licenses and permits. By putting the onus on the applicant to supply evidence that they are in compliance creates additional burdens for our member organizations. Moreover, after reading the bill, this seems like a hidden attempt to resolve a specific incident that happened in Carroll County. This is not how legislation should be crafted and passed at the state level.

We appreciate you taking the time to consider our request for an **UNFAVORABLE** report on SB 963.

Sincerely,



Tim Smith, P.E.  
President  
Maryland Asphalt Association