

# **SB1027 - Definition of Taxpayer - NAIOP Testimony**

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# NAIOP

MARYLAND CHAPTERS



THE ASSOCIATION FOR  
COMMERCIAL REAL ESTATE

February 27, 2024

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

**Support: SB 1027 – Property Tax – Appeals – Definition of Taxpayer**

Dear Chair, Guzzone, and Committee Members:

On behalf of the NAIOP Maryland Chapters representing 700 companies involved in all aspects of commercial, industrial, and mixed-use real estate I am writing in support of SB 1027.

This bill clarifies the definition of taxpayer for the purposes of filing a property tax appeal.

The proposed definition of taxpayer means a person who has a legal interest in a property that is subject to an appeal.

Because the existing definition of person is clear and inclusive, the proposed change to the definition removes potential ambiguity about who can file an appeal and affirms the ability of a business entity, receiver, trustee, or fiduciary that has a legal interest in the property to file a property tax appeal.

For these reasons, NAIOP respectfully requests your favorable report.

Thank you for your consideration.

Sincerely,

Tom Ballentine, Vice President for Policy  
NAIOP – Maryland Chapters, *The Association for Commercial Real Estate*

cc: Budget and Taxation Committee Members  
Nick Manis – Manis, Canning Assoc.