



March 22, 2024

The Honorable Vanessa Atterbeary, Chair
House Ways and Means Committee
House Office Building, Room 121
6 Bladen St., Annapolis, MD 21401

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

Dear Chair, Atterbeary, 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 an ownership 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 an ownership or leasehold interest in the property to file a property tax appeal.

NAIOP respectfully requests your favorable report.

Thank you for your consideration.

Sincerely,

A handwritten signature in blue ink, appearing to read "T.M. Ballentine".

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

cc: House Ways and Means Committee Members
Nick Manis – Manis, Canning Assoc.