



**Delaware-Maryland Synod**  
**Evangelical Lutheran Church in America**  
God's work. Our hands.

Testimony prepared for the  
**Ways and Means Committee**  
on  
**Senate Bill 327**  
March 25, 2025  
Position: **Favorable**

Madam Chair and members of the Committee, thank you for the opportunity to testify for affordable housing that will benefit multiple goals of public good in our State. I am Lee Hudson, assistant to the bishop for public policy in the Delaware-Maryland Synod, Evangelical Lutheran Church in America. We are a faith community with three synods in every part of Maryland.

Scarce affordable housing is well documented everywhere in our nation and State. Our faith community has represented its concerns about this aspect of public justice and wellbeing in many sessions of the Maryland General Assembly. Appropriate shelter is a mark of a just society according to our understanding of sufficient livelihood (*Sufficient, Sustainable Livelihood*, ELCA 1993).

Making housing more affordable will serve numerous goals of public good in Maryland. A short list could include Smart Growth for sustainable land use, support for housing equity, and the meta-benefit of increasing the inventory of available housing.

Payment-in-Lieu-of-Taxes policy as long been an element of Maryland housing development to increase the stock of units defined as “affordable”, a policy goal our community encourages. It has assisted the production of low-income senior housing for decades, for example, and could be used for further public good by decreasing housing scarcity.

**Senate Bill 327** would expand the use of PILOTs and provide a modest public investment for increasing the State’s housing stock. Multiple benefits of that outcome would accrue to the common good, and that is what we hope to see happen. So, we encourage your favorable support.

Lee Hudson