



**DEPARTMENT OF
ASSESSMENTS AND TAXATION**

Larry Hogan, Governor · Boyd K. Rutherford, Lt. Governor · Michael L. Higgs, Jr., Director

DATE: January 9, 2020

BILL NUMBER: SB 48

COMMITTEE: Budget and Taxation

BILL TITLE: Property Tax – Homeowners’ and Renters’ Property Tax
Credits – Deadlines

SDAT POSITION: Support

The State Department of Assessments and Taxation (SDAT) supports SB 48, a bill that would alter various deadlines involved in the tax credit application process to be more applicant friendly and facilitate faster processing by SDAT.

Under current law, various tax credit deadlines are unnecessarily condensed, which can slow the processing of applications, and limits the period of time during which applicants can submit their applications.

Current law requires SDAT to process all homeowners’ applications received by May 1 on the counties’ July 1 tax bills. This means that SDAT must have all applications that are received by May 1 processed and ready to transmit as soon as May 28 for some counties. SB 48 will move this deadline from May 1 to April 15, giving the Department two additional weeks, ensuring that all of these applications are processed accurately and on time.

Current law also requires applicants to submit their annual homeowners’ and renters’ applications by September 1, but allows the Department to accept applications through October 31 for “good cause.” This bill will move that initial deadline to October 1, which would allow additional time for last-minute filers to submit applications, and ask any questions they may have.

Additionally, since the Department sends out Homeowners’ Awareness Campaign Postcards on August 1 to approximately 150,000 homeowners’ who are likely eligible to receive the tax credit but have not submitted an application, extending this deadline by one month would give those homeowners more time to submit an application.

For these reasons, we strongly urge a favorable report by the Committee for Senate Bill 48.

Office of the Director

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