

**January 22, 2020**  
**Testimony submitted on SB132**  
**Budget and Taxation Committee**

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My name is Emily Parkhurst. I live on the Mayo Peninsula, just south of Annapolis in Anne Arundel County. I am lucky to live in the waterfront cottage my grandparents built 99 years ago. Our property sits at the mouth of the South River as it joins the Chesapeake Bay and includes approximately 900 linear ft of shoreline.

Since family ownership began, our total acreage has shrunk from approx 11 acres to less than 8 acres as a result of erosion caused by multiple factors, including severe storms, sea level rise and multiple groin/jetty construction projects to the south.

I currently pay state/county property taxes on 7.8 acres, a calculation based on a boundary survey conducted in 1997. However, I am confident, and aerial views confirm, that the acreage is even less now due to significant erosion. I wanted to get my record corrected and pay tax on actual acreage, not that in existence as of 1997.

I brought this information to the Anne Arundel County Property Tax Assessment Appeals Board in 2018 but learned that I would need to provide a new land survey in order to prove the reduced waterfront acreage. Metes and bounds land surveys are very expensive. I cannot afford to hire a surveyor every few years to document the toll that erosion continually takes at the waterfront, and yet the State/County continues to tax me on acreage that has disappeared.

I am in strong support of SB132 that instructs the State Dept of Assessment and Taxation to use aerial maps in determination of real property value. The increasingly sophisticated land use maps now available through entities such as Google Earth Pro and other Geographic Information System (GIS) resources offer greater efficiency, economy and fairness to the process. Use of these tools can provide the property owner and the Department a means to come to agreement on changing property size due to waterfront erosion and should be employed by both State and County offices.

Thank you for your consideration. I have included below just a few photos of the effects of erosion over the years. And it continues.



Parkhurst, 4055 Honeysuckle Dr, 1986



Parkhurst, 4055 Honeysuckle Dr, 1997



Parkhurst, 4055 Honeysuckle Dr, May 2019