



February 16, 2022

Senate Bill 539

**Anne Arundel County - Special Taxing Districts -
Exemptions**

Senate Budget and Taxation Committee

Position: FAVORABLE WITH AMENDMENTS

This bill specifies that, in Anne Arundel County, property that is exempt from State and county property taxes is also exempt from certain special taxing district assessments.

State law provides several exemptions for property tax, but those exemptions do not currently extend to Waterway Improvement Districts (WID) and Shoreline Erosion Control Districts (SECD) assessments, even though that has long been the county's practice. The largest of the exemptions affected by this gap in state law is the exemption for disabled active duty service members, a disabled veteran, or a surviving spouse of an individual who died in the line of duty.

Anne Arundel County also currently extends property tax exemptions to Special Community Benefits District (SCBD) assessments, and will pursue local legislation under existing authority to continue that practice.

This bill will ensure that the county can continue to provide relief to these individuals. For these reasons, Anne Arundel County requests a **FAVORABLE** report, with amendments, on SB 539.

Steuart Pittman
County Executive