

**LARRY HOGAN**  
Governor

**BOYD K. RUTHERFORD**  
Lt. Governor



**MICHAEL HIGGS**  
Director

**CORBETT WEBB**  
Deputy Director

301 W. Preston Street, Room 801, Baltimore, Maryland 21201  
Legislative Director: Jonathan.Glaser@Maryland.gov  
1-888-246-5941 TTY: 1-800-735-2258  
[www.dat.maryland.gov](http://www.dat.maryland.gov)

**HEARING DATE:** February 16, 2022

**BILL:** SB0543

**TITLE:** Property Tax - Constant Yield Tax Rate - Notice Requirements

**SDAT POSITION:** Letter of Information

The State Department of Assessments and Taxation (SDAT) offers the following information for SB0543:

This bill requires taxing authorities to publish a title that may be confusing to citizens. When a taxing authority maintains the current tax rate but exceeds the constant yield rate, this is a tax increase.

This bill requires taxing authorities to change the title of the notice from “**TAX INCREASE**” to “**TAX RATE THAT EXCEEDS THE CONSTANT YIELD TAX RATE.**”

Public notices are meant to keep the public informed and this bill will allow jurisdictions to raise more revenue without using the phrase “tax increase.”

**For these reasons, SDAT offers this Letter of Information and strongly urges a reconsideration of SB0543 in its current form.**