

ANTONIO HAYES  
Legislative District 40  
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Finance Committee



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THE SENATE OF MARYLAND  
ANNAPOLIS, MARYLAND 21401

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**Testimony of Senator Hayes in Support of Senate Bill 247: State Department of Assessments and Taxation - Real Property Assessments and Appeals**

Chairman Guzzone and Members of the Budget and Taxation Committee,

The State Department of Assessments and Taxation (SDAT) currently does not provide property owners with sufficient information on how assessed real property values are calculated, such as their methodologies and formulas, or how the depreciation component is determined. This secretive process creates vast discrepancies in how properties are valued in our State.

Furthermore, the independent Property Tax Assessment Appeal Board, the Maryland Tax Court, and the Maryland Circuit Court cannot use any criteria other than market sales in the appeal process, thus severely limiting the ability of the appeals process to result in fair and just outcomes for appellants.

Senate Bill 247 seeks to remedy these issues by:

- Requiring SDAT to publish a plain language description of its assessment process on its website to ensure that property owners understand the process;
- Lowering the minimum value of property improvements or renovations that trigger a mid-cycle revaluation from \$100,000 to \$50,000 to promote economic inclusivity; and
- Allowing an appeal authority to consider criteria other than market sales in the appeal process to ensure a just outcome for appellants.

These changes are necessary to ensure that the real property assessment and appeals processes are equitable and just. Senate Bill 247 will establish a transparent assessment process and will help Maryland property owners seek relief from unfair property assessments.

**For these reasons, I strongly urge a favorable report on Senate Bill 247.**

Respectfully,

A handwritten signature in blue ink, appearing to read "Antonio L. Hayes".

Senator Antonio L. Hayes  
40<sup>th</sup> Legislative District - MD