

SB539_SenElfreth_FAV.pdf

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Anne Arundel County

Budget and Taxation Committee

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Education, Business and Administration

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Senate Chair

Joint Committee on Administrative,
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Joint Committee on the Chesapeake and
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THE SENATE OF MARYLAND
ANNAPOLIS, MARYLAND 21401

February 16, 2022

Testimony in Favor of SB539
Anne Arundel County - Special Taxing Districts - Exemptions

Chair Guzzone, Vice-Chair Rosapepe, & members of the Budget and Taxation Committee,

I respectfully request a favorable report of Senate Bill 539, legislation to ensure that Anne Arundel County property that is exempt from County property taxes are also exempt from taxes in Shore Erosion Control Districts (SECD) and Waterway Improvement Districts (WID).

Under current Maryland law, certain types of property - such as government-owned, charitable, benevolent, educational properties, churches, veterans' organizations, fire companies, historical societies, and museums - may be exempt from property taxation. Statutorily however, these exemptions do not extend to Special Community Benefits Districts (SCBD), Shoreline Erosion Control Districts (SECD) assessments, and Waterway Improvement Districts (WID) despite the County's long-standing practice of exempting properties in these Districts.

The Anne Arundel County Executive has requested SB539 in order to provide exemptions to those authorized under State law by codifying their existing practice of exempting properties in SECD and WID - most notably by preserving 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.

The legislation as drafted includes language to include SCBD; however, Anne Arundel County has determined that this section is unintentionally broad and can be handled at the local level. I will be offering an amendment deleting this section.

Once again I respectfully request a favorable report of SB539.