



**JAN H. GARDNER**  
**Frederick County**  
**Executive**

# **HB 445**

**Property Tax – Constant Yield**  
**Tax Rate – Notice Requirements**

**County Position: SUPPORT**

Date: February 8, 2022  
Committee: Ways and Means

Frederick County Executive Jan Gardner urges your **SUPPORT** for House Bill 445 – Property Tax – Constant Yield Tax Rate – Notice Requirements.

Transparent decision-making that affords the public meaningful access and opportunity to participate is critical to good governance and a significant responsibility of elected officials. Communication is of paramount importance in ensuring our communities are informed in clear and readily understandable language in a way that supports their ability to engage in issues under consideration.

County Executive Gardner supports the provisions in the proposed legislation that:

- Improves the requirements relating to notification of a County government’s intention to make changes to its current tax rate in a way that is clear and easily understood by our taxpayers;
- Preserves the requirement that County governments advertise their intentions with regard to making changes to the current tax rate in order to ensure these deliberations are made public and accessible to taxpayers; and
- Allows local governments to better ensure these notices provide information to residents in a way that builds their understanding and supports their active participation in governance.

Frederick County Executive Gardner urges favorable **SUPPORT** for House Bill 445.