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HEARING DATE: March 8, 2022

BILL: HB1361

TITLE: Property Taxes - Exemption - Dwellings of Senior Citizens

SDAT POSITION: Letter of Information

The State Department of Assessments and Taxation (SDAT) is deeply concerned about the impracticality of HB1361.

HB1361 attempts to provide a full property tax exemption for eligible senior citizens who are 65 years or older and have resided in a dwelling for at least 10 years. Since this is a state-funded program, the state would be paying the counties for all of the exempt property taxes.

This bill is impossible to implement under the timeline allotted as the proposed new program within will require a new IT system with a significant fiscal impact on the Department.

For these reasons, SDAT offers this Letter of Information and strongly urges a reconsideration of HB1361 in its current form.