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**HEARING DATE:** February 8, 2022

**BILL:** HB0445

**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 HB0445:

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 HB0445 in its current form.**