

**House Bill 896 -** Property tax Appeals – Commercial and Industrial Property – Fees

Maryland REALTORS® have concerns with HB 896 which would impose a \$50 filing fee for commercial or industrial property owners who seek additional review of the determinations made regarding either the valuation or classification of their property by the property tax assessment appeal board and would impose a \$100 fee when filing an appeal of the determination made by the tax assessment appeal board.

Property owners have a given right to challenge property tax assessments that they feel are incorrect and the fear of being penalized creates a disincentive among these individuals for exercising this right.

The REALTORS® have opposed other legislative initiatives that impose fees on property owners who are seeking to challenge determinations made by governing entities with regards to the valuation of their property. It is also important to note, that this bill does not allow for the property owner to recover the filing fee associated with requesting additional review of a determination made by the tax assessment appeal board or when appealing the determination previously made by the board if they were to prevail.

Maryland REALTORS® respectfully requests an unfavorable report on House Bill 896.

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