

WES MOORE
Governor
ARUNA MILLER
Lt. Governor



MICHAEL HIGGS
Director
MARCUS ALZONA
Deputy Director

301 W. Preston Street, Room 801, Baltimore, Maryland 21201
Legislative Liaison: Joshua.Greenberg@Maryland.gov
1-888-246-5941 TTY: 1-800-735-2258
www.dat.maryland.gov

HEARING DATE: January 17, 2024

BILL: SB0279

TITLE: Property Tax Assessment - Appeals to Maryland Tax Court - Filing Fee

SDAT POSITION: SUPPORT

The Department of Assessments and Taxation supports Senate Bill 279 - Property Tax Assessment - Appeals to Maryland Tax Court - Filing Fee. This bill would establish a \$100 filing fee for high value commercial properties to appeal a property tax assessment to the Maryland Tax Court.

In most neighboring jurisdictions, all properties, regardless of their assessed value, are subject to some sort of filing fee imposed either by their local circuit court or state tax court when a real property assessment is appealed. Maryland is unique among its neighboring jurisdictions in that it does not charge a fee for property assessment appeals to the Tax Court under any circumstances. As a result, both the Department's assessors and the Maryland Tax Court spend a disproportionate amount of resources responding to often-baseless appeals that are automatically filed by high value commercial properties every assessment cycle.

Senate Bill 279 would offset the cost of responding to property assessment appeals by establishing a \$100 filing fee made payable to the Maryland Tax Court. This bill limits the fee to be paid only by revenue generating properties assessed at a value of \$5 million or greater to capture only those properties that take up the majority of the Department's resources without burdening the average homeowner.

Accordingly, the Department respectfully requests a **FAVORABLE** report on Senate Bill 279.