

## Board of County Commissioners

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## Carroll County Government

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February 28, 2024

The Honorable Guy Guzzone, Chair  
Senate Budget and Taxation Committee  
3 West  
Miller Senate Office Building  
Annapolis, Maryland 21401

### **Re: SB963 – Carroll County – Office of Permits and Inspections – Denial of Commercial Permit or License for Unpaid Personal Property Taxes – SUPPORT w/Amendments**

Dear Chair Guzzone and Members of the Committee,

We write in support of **SB963** as amended, sponsored by the Carroll County Senators on our behalf, which will provide the County Comptroller with an additional tool to collect delinquent personal property taxes from businesses seeking commercial permits and/or licenses.

The bill as drafted would have required any business seeking a permit or license to provide documentation that personal property taxes have been paid. The amendments put the bill back in a form consistent with its original intent. When a business in Carroll County seeks to secure a new, or renew an existing, commercial permit or license, the Office of Permits and Licenses, after conferring with the Comptroller's Office, will deny the issuance of the permit or license if the applicant has delinquent personal property taxes.

Carroll County does not currently have an efficient or effective mechanism to hold businesses responsible for delinquent personal property taxes, therefore business can continue to operate without penalty for failure to pay the tax. Currently, the only option to enforce payment requires the County Attorney to pursue a court proceeding which is slow, expensive and, if successful, leads to the sale of equipment with little to no monetary value. This option adds considerable administrative expense to the county.

In FY23, the Comptroller's Office approached the Board of Commissioners regarding personal property tax bills over \$5000 – 6 accounts equaling over \$58,000 were written off. In addition, the county wrote off another 121 accounts under \$5,000 and totaled nearly \$68,000 going back to FY14. Currently, the county has 130 outstanding personal property tax bills representing 130 unique businesses with multiple open bills. In reviewing those businesses, the county believes as many as 43 of these businesses could seek a permit or license.

We believe this is a matter of basic fairness to the greater business community in our county that continue to play by the rules and are current in the payment of their personal property tax bills.

For these reasons the Board respectfully requests a **FAVORABLE** report on SB693.

Sincerely,



Kenneth A. Kiler  
President



Joseph A. Vigliotti  
Vice President



Thomas S. Gordon III



Michael R. Guerin



Edward C. Rothstein (COL, Ret.)