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**HEARING DATE:** March 7, 2024

**BILL:** HB1516

**TITLE:** Real Property Assessments - Notice of Change in Value or Classification - Time Period

**SDAT POSITION:** SUPPORT

The Department of Assessments and Taxation supports House Bill 1516 - Real Property Assessments - Notice of Change in Value or Classification - Time Period. This legislation would permit the Department to send notices of Assessment up to May 1, 2024, beyond the normal deadline of January 1, 2024.

Due to a technical error, the Department of Assessments and Taxation's 2024 reassessment of approximately 100,000 properties was mailed out after January 31, 2024. Under current law, in many situations, if the Notice of Assessment was not mailed out by January 31, 2024, an irrebuttable presumption that the property's value has not changed applies. Were this to happen, by SDAT's calculations, Counties stand to lose a combined total of \$151 million in property tax revenues over the next three years.

House Bill 1516 would retroactively grant the Department of Assessments and Taxation the authority to mail reassessment notices after January 31, 2024, up to May 1, 2024, and would only apply to the taxable year 2024. This legislation would apply to all 2024 notices that were mailed out after January 31, 2024. Allowing these late notices for the taxable year June 30, 2024, to July 1, 2025. This bill will ensure accurate and timely assessment values for all Maryland Properties, and ensure equal treatment of every property for tax purposes.

Accordingly, the Department respectfully requests a **FAVORABLE** report on House Bill 1516.