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February 1, 2024

IN OPPOSITION TO HB 248

The Honorable Vanessa E. Atterbeary, Chairperson
Ways and Means Committee
Maryland House of Delegates
House Office Building, Room 130
Annapolis, MD 21401

Re: House Bill 248 – An Act concerning - Property Tax-Assessment Appeal
Boards and Supervisors - Regional Organization

Dear Chairperson Atterbeary and Members of the Committee,

I would like to submit this written testimony in opposition to House Bill 248.

You may be interested to know that, in many cases after debt service (loan payments), the largest operating expenses for many commercial, industrial and residential property owners in Maryland are the property taxes. My firm represents commercial, industrial and residential property owners in property tax assessment appeals. We do a great deal of work with the County Assessment Offices and before the Property Tax Assessment Appeal Boards in suburban Maryland.

It appears HB 248 attempts to regionalize the Assessment Offices and the Property Tax Assessment Appeals Boards. They say in Real Estate the three most important factors are LOCATION, LOCATION AND LOCATION. To move the Assessment Offices and Property Tax Assessment Appeals Boards out of the County by County system into a regional system will remove that locational expertise. The strength of the system now is that a local County office with local knowledge sets valuations. Assessors with a long working knowledge of each community determine value. To regionalize that concept risks losing that local expertise.

With regard to the regionalization of the Property Tax Assessment Appeals Boards, that same local knowledge and expertise argument rings true. The present system allows your County neighbors to sit on those Boards and make those valuation decisions. Who has a better feel, familiarity and knowledge of a community, and the values in that community, then someone from that County? The system as reorganized would allow someone from in some instances 50 miles away (Clarksburg in Montgomery County to Fort Washington in Prince George's County) to determine your value. It would also require out of county travel for both the Boards and the property owners who appear before them.

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Others in opposition to HB 248 have done a much deeper and in-depth study of the proposed legislation. In these difficult economic times, it would appear the General Assembly should be working to ease the burdens of those who seek relief in appealing their assessments. I do not believe a regional model strengthens that system

Sincerely,

A handwritten signature in blue ink, appearing to read "William J. Monks".

William J. Monks

WJM/djr