

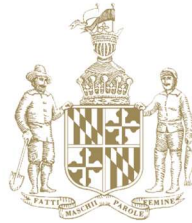
PAUL D. CORDERMAN
Legislative District 2
Frederick and Washington Counties

Budget and Taxation Committee

Subcommittees

Capital Budget

Education, Business and Administration



James Senate Office Building
11 Bladen Street, Room 403
Annapolis, Maryland 21401
410-841-3903 · 301-858-3903
800-492-7122 Ext. 3903
Paul.Corderman@senate.state.md.us

THE SENATE OF MARYLAND
ANNAPOLIS, MARYLAND 21401

February 18, 2026

Senate Budget & Tax Committee
Chair Guy Guzzone
Vice Chair Jim Rosapepe
3 West Miller Senate Office Building
Annapolis, MD 21401

Testimony In Support of SB 497 - Property Tax - City of Hagerstown and the Hagerstown Multi-Use Sports and Events Facility, Inc. - Exemption

Chair Guzzone, Vice Chair Rosapepe, and Members of the Budget & Tax Committee,

Thank you for the opportunity to present SB 497. SB 497 provides a property tax exemption for property owned by the City of Hagerstown and the Hagerstown Multi-Use Sports and Events Facility, Inc., when that property is used primarily for public social, recreational, and entertainment purposes. Facilities of this nature are community assets that promote tourism, economic development, and quality of life. By clarifying their tax-exempt status, the bill ensures that public-purpose properties are treated consistently with their civic mission.

The bill also applies the exemption retroactively. This balanced approach supports a valuable community asset while preserving local flexibility.

Thank you for your consideration of this bill, and we respectfully request a favorable report on SB 497.

Sincerely,

A handwritten signature in black ink, appearing to read "P. D. Corderman".

Senator Paul D. Corderman – District 2, Washington & Frederick Counties