



March 5, 2021

**Senate Bill 849**  
**Property Tax Credit - Airport Noise Zones - Eligibility**  
**House Budget and Taxation Committee**

**Position: OPPOSED**

This Bill would expand the area of eligibility for an airport noise zone property tax credit around the Baltimore-Washington International Thurgood Marshall Airport. Anne Arundel County currently allows a 50% property tax credit for owner-occupied residential properties located in the 75 LDN noise contour, as authorized under State law. Under this Bill, approximately 455 residential properties located in the 65 LDN noise contour could become eligible for the property tax credit.

The County Charter limits the total annual increase in property tax revenue to the lesser of 4.5% or the increase in the Consumer Price Index. The County has a long history of maximizing revenue under the cap. As a result, any decrease in property tax revenue associated with particular credits generally results in a tax increase for the remainder of the base. The likely impact of this Bill will be raising taxes on individual residents.

The administration of the expanded credit would also require additional staff within the County Office of Finance. **For those reasons, we urge an UNFAVORABLE report on Senate Bill 849.**