

MARLON AMPREY
Legislative District 40
Baltimore City

Environment and Transportation
Committee



The Maryland House of Delegates
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THE MARYLAND HOUSE OF DELEGATES
ANNAPOLIS, MARYLAND 21401

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Testimony of Delegate Amprey in Support of House Bill 1290: State Department of Assessments and Taxation - Real Property Assessments and Appeals

Honorable members of the House Ways and Means Committee,

Currently, homeowners throughout the State of Maryland are left without sufficient information on how property values are calculated due to the current practices of The State Department of Assessments and Taxation (SDAT). SDAT's current approach lacks transparency with respect to the methodologies/formulas that they use as well as the metrics used to determine depreciation. In addition, the independent Property Tax Assessment Appeal Board, the Maryland Tax Court, and the Maryland Circuit Court cannot use any criteria other than market sales in the appeal process - severely limiting the ability of the appeals process to result in fair and just outcomes for appellants. In order to ensure fairness and transparency in the assessment process, SDAT should adhere to the carefully crafted and thorough IRS guidelines on the matter.

House Bill 1290 requires SDAT to publish a description in simple terms to its website informing the public of its assessment process. The Bill mandates that SDAT and its assessors conform to the "Real Property Valuation Guidelines" issued by the IRS under Part 4 of the Internal Revenue Manual to ensure that Maryland's property assessments are fair and transparent. HB1290 promotes greater economic inclusivity by lowering the minimum value of property improvements or renovations that trigger a mid-cycle revaluation from \$100,000 to \$50,000. Finally, the Bill will ensure a just outcome for appellants by making it lawful for an appeal authority to consider criteria other than market sales.

HB1290 will establish a transparent assessment process that makes those assessments and appeals thereof equitable and just.

For these reasons, I strongly urge a favorable report on HB1290.

Respectfully,

A handwritten signature in black ink, appearing to read "Marlon D. Amprey".

Delegate Marlon Amprey
40th Legislative District - MD