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March 30, 2022

To: The Honorable Guy Guzzone
Chair, Budget and Taxation Committee

From: Kira Wilpone-Welborn, Assistant Attorney General
Consumer Protection Division

Re: House Bill 449 – Property Tax - Renters' Property Tax Relief Program - Application
Period (SUPPORT)

The Consumer Protection Division of the Office of the Attorney General (the “Division”) supports House Bill 449 sponsored by Delegate Stephanie Smith as it equalizes the property tax relief program application period for renters 70 years and older.

The Department of Assessment and Taxation describes the Renters’ Property Tax Program as “rest[ing] on the reasoning that renters indirectly pay property taxes as part of their rent and thus should have some protection, as do homeowners.”¹ Currently, homeowners are provided three (3) years to apply for property tax relief whereas renters are provided only one (1) year to apply for property tax relief. Allowing renters the same three year time period in which to apply for property tax relief is a commonsense alteration that fulfills the purpose of each program and provides valuable financial resources to financially vulnerable Maryland renters.

The Division requests that the Budget and Taxation Committee give House Bill 449 a favorable report.

cc: The Honorable Stephanie Smith
Members, Budget and Taxation Committee

¹ See <https://dat.maryland.gov/realproperty/Pages/Renters'-Tax-Credits.aspx>