

SenMcCray_Senate Bill 41.pdf

Uploaded by: Destiny Bell

Position: FAV

CORY V. MCCRAY
Legislative District 45
Baltimore City

Budget and Taxation Committee
Capital Budget Subcommittee
Health and Human Services Subcommittee



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THE SENATE OF MARYLAND
ANNAPOLIS, MARYLAND 21401

Vote Yes on Senate Bill 41

Bill Title: Baltimore City- Property Tax- Retroactive Exemption

Hearing Date: January 19, 2023, Budget and Taxation Committee

Mr. Chair and members of the Budget and Taxation Committee,

I write to you today in **support** of Senate Bill 41. This bill protects and provides not-for-profits organizations of Baltimore City from accruing unnecessary property tax burdens. The tax exemption will be provided to non-profit organizations upon request. Our local jurisdiction will have access to provide retroactive exemptions for three taxable years.

Organizations like Roberta's House located in the heart of the 45th Legislative District are direct benefactors of this legislation. Roberta's House is a Family Grief Center who has been impacting lives across the State of Maryland. Unfortunately, they've encountered unintentional occurrences in which our local jurisdictions is unable to correct without statutory changes by the Maryland General Assembly.

We humbly request your support of Senate Bill 41 to grant organizations like Roberta's House and similar not-for-profits a path forward when unforeseen circumstances occur. The City of Baltimore will have permission to have a look back clause to remediate the issue. Regardless of whether the city, state, or not-for-profit is in error, the importance of providing a clear route to finding a solution is the most viable option for those providing needed services to our community.

Respectfully,

A handwritten signature in blue ink, appearing to read 'Cory V. McCray'.

**Cory V. McCray
State Senator**

SB0041-BT-FAV.pdf

Uploaded by: Nina Themelis

Position: FAV



BRANDON M. SCOTT
MAYOR

*Office of Government Relations
88 State Circle
Annapolis, Maryland 21401*

SB 41

January 19, 2023

TO: Members of the Budget and Taxation Committee
FROM: Nina Themelis, Interim Director of Mayor's Office of Government Relations
RE: Senate Bill 41 - Baltimore City - Property Tax - Retroactive Exemption

POSITION: Support

Chair Guzzone, Vice Chair Rosapepe, and Members of the Committee, please be advised that the Baltimore City Administration (BCA) **supports** Senate Bill (SB) 41.

SB 41 authorizes a person who applies for specific property tax exemptions in Baltimore City to request that the exemption be retroactively applied for a certain period of time. This bill also requires Baltimore City and the State to refund the excess property taxes if that exemption is granted.

Under current law, certain properties are exempt from real property taxes, such as non-profits and religious institutions, but they must apply for those properties to be exempt every three years following their triennial assessment. Once granted, this exemption cannot be applied to prior years. Should the entity miss the application deadline, it is responsible for real estate taxes as if it were not tax exempt.

For these reasons, the BCA respectfully requests a **favorable** report on SB 41.

SB0041.docx.pdf

Uploaded by: Director Michael Higgs

Position: INFO

WES MOORE
Governor

ARUNA MILLER
Lt. Governor



MICHAEL HIGGS
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HEARING DATE: January 19, 2023

BILL: SB0041

TITLE: Baltimore City - Property Tax - Retroactive Exemption

SDAT POSITION: Letter of Information

SB0041 permits certain properties in Baltimore City to receive a retroactive property tax exemption if the request is approved by the Baltimore City Solicitor and the Baltimore City Department of Finance.

The Department is requesting a technical amendment or uncodified language to clarify that there is no expectation that the Department will review, administer, notify, or process the approval. The sole responsibility of the Department is to record the decision of the Baltimore City Solicitor and the Baltimore City Department of Finance after the Department is notified.

The Department greatly appreciates that Senator McCray has been working with the Department to alleviate the Department's concerns.